

Hearing Date and Time: July 24, 2013 at 10:00 a.m. (ET)
Objection Deadline: July 9, 2013 at 4:00 p.m. (ET)

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)
)	(Jointly Administered)
Debtors.)	

**SUMMARY SHEET ACCOMPANYING THE FIRST INTERIM APPLICATION OF
PROTIVITI INC., FINANCIAL ADVISOR TO THE DEBTORS AND DEBTORS-IN-
POSSESSION, FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL
SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED
DURING THE PERIOD OF JANUARY 21, 2013 THROUGH APRIL 30, 2013**

Name of Applicant:	Protiviti Inc.
Authorized to Provide Professional Services to:	Debtors and Debtors in Possession
Date of Retention:	February 15, 2013 (<i>nunc pro tunc</i> to January 21, 2013)
Period for Which Compensation and Reimbursement is Sought:	January 21, 2013 through April 30, 2013
Amount of Compensation Sought as Actual, Reasonable and Necessary:	<u>\$410,258.00</u>
Amount of Compensation Previously Paid on a Monthly	<u>\$258,769.48</u>

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

Basis as Actual, Reasonable and Necessary:

Amount of Expense Reimbursement Sought as Actual and Necessary: \$33,034.95

Amount of Expense Reimbursement Previously Paid on a Monthly Basis as Actual and Necessary: \$31,784.93

Total Compensation and Expenses Previously Requested and Paid on a Monthly Basis: \$292,230.21

Total Hours Billed: 1,111.2 hours

This is an interim final application

Monthly Fee Statements During the Compensation Period:

Time Period	Fees	Expenses	Status
January 21, 2013 through February 28, 2013	\$203,175.40	\$22,184.59	Paid 80% of fees and 100% of expenses [a]
March 1, 2013 through March 31, 2013	\$124,881.20	\$9,600.34	Paid 80% of fees and 100% of expenses
April 1, 2013 through April 30, 2013	\$82,201.40	\$1,250.02	Paid 0% of fees and 0% of expenses
TOTAL	\$410,258.00	\$33,034.95	

[a] Protiviti deducted \$10,000 of fees from the First Monthly Fee Statement as a courtesy.

Timekeeper Summary:

<u>Timekeeper</u>	<u>Status</u>	<u>Hours</u>	<u>Rate [1]</u>	<u>Value</u>
Davis, Guy A.	Managing Director	304.5	\$ 514.9	\$ 156,800.00
Roski, Suzanne B.	Managing Director	113.5	459.9	52,200.00
Lyons, John K.	Managing Director	25.0	522.0	13,050.00
Hom, Patrick H.	Director	14.8	390.0	5,772.00
Eldred, John P.	Associate Director	8.2	144.4	1,184.00
Koons, Denise A.	Associate Director	2.3	390.0	897.00
Williams, Heather G.	Associate Director	163.0	328.0	53,465.00
Koehler, Justin F.	Senior Manager	270.9	343.2	92,979.90
Smith, Matthew S.	Manager	157.4	212.1	33,382.40
Grant, Meghan	Manager	36.7	225.4	8,273.70
Shryock, Julie Y.	Senior Consultant	0.9	140.0	126.00
Sullivan, Shane M.	Consultant	14.0	152.0	2,128.00
		<u>1,111.2</u>		<u>420,258.00</u>
Courtesy Discount				<u>(10,000.00)</u>
Total Fees				<u>\$ 410,258.00</u>

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

Compensation by Project Category:

<u>Code</u>	<u>Description</u>	<u>Hours</u>	<u>Value</u>
441	Asset Disposition	53.4	\$ 18,618.80
442	Business Operations	57.6	30,418.70
443	Case Administration	79.4	34,339.40
444	Claims Administration and Objections	35.0	16,028.00
445	Employee Benefit	8.8	3,664.50
446	Prepare Fee / Employ Apps	28.3	10,835.80
448	Financing	189.2	88,257.30
450	Meeting of Creditors	4.3	2,408.00
451	Plan and Disclosure	76.8	29,518.80
453	Accounting and Auditing	3.6	2,016.00
456	Data Analysis	42.9	18,788.80
459	Tax Consulting	44.8	20,853.00
472	Monthly Operating Reports / Trustee Accounting	68.6	26,512.50
475	Prepare SOFAs and Bankruptcy Schedules	319.0	117,998.40
591	Travel Time @ No Charge	99.5	-
		<u>1,111.2</u>	<u>420,258.00</u>
	Courtesy Discount		<u>(10,000.00)</u>
	Total Fees		<u>\$ 410,258.00</u>

Schedule of Disbursements:

Description	Amount (\$)
Out-of-Town Air Travel	\$ 15,207.31
Out-of-Town Lodging	12,194.52
Out-of-Town Ground Transportation	1,643.84
Out-of-Town Train Travel	1,500.50
Out-of-Town Meals	2,387.78
Copying	101.00
	<u>\$ 33,034.95</u>

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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)

**FIRST INTERIM APPLICATION OF PROTIVITI INC., FINANCIAL ADVISOR TO
THE DEBTORS AND DEBTORS-IN- POSSESSION, FOR ALLOWANCE OF
COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND
REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD OF
JANUARY 21, 2013 THROUGH APRIL 30, 2013**

TO THE HONORABLE JAMES M. PECK,
UNITED STATES BANKRUPTCY JUDGE:

Protiviti, Inc. (“Protiviti”), financial advisor to the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”) in these chapter 11 cases, hereby submits this application (the “Application”) for an order, (i) allowing interim compensation in the amount of \$410,258.00 for actual, reasonable and necessary professional services rendered by Protiviti to the Debtors during the period of time from January 21, 2013 through April 30, 2013 (the “Compensation Period”), (ii) reimbursing actual and necessary expenses that Protiviti incurred in connection there with in the amount of \$33,034.95, and (iii) authorizing and directing the Debtors to pay Protiviti (to the extent previously not paid pursuant to the Interim Compensation Order) the sum of \$443,292.95 (comprised of 100% of Protiviti’s fees requested herein for services rendered to the Debtors and 100% of Protiviti’s expenses requested herein that were

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

incurred in connection with the rendering of services to the Debtors). In support of this Application, Protiviti respectfully represents as follows:

I. Jurisdiction, Venue and Predicates for Relief

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). Venue of these cases and the Application is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. The predicates for the relief requested herein are (a) sections 328, 330 and 331 of Title 11 of the United States Code (the “Bankruptcy Code”), (b) Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (c) Rule 2016-1 of the Local Rules (the “Local Rules”) for the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court” or the “Court”), (d) General Order M-389, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* adopted by the Bankruptcy Court November 25, 2009 (the “Local Guidelines”), (e) the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* effective January 30, 1996 (the “U.S. Trustee Guidelines,” and with the Local Guidelines, the “Guidelines”), and (f) the *Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 81] (the “Interim Compensation Order”).

II. Factual Background

A. The Debtors’ Chapter 11 Cases

3. On January 21, 2013 (the “Petition Date”), each of the Debtors filed with the Bankruptcy Court their respective voluntary petitions for relief under chapter 11 of the Bankruptcy Code, commencing the above-captioned chapter 11 cases. By an order [Docket No.

27] entered on January 24, 2013, the Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b).

4. On February 6, 2013, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the official committee of unsecured creditors (the "Creditors' Committee"). No other statutory committee, trustee, or examiner has been appointed in these cases.

5. 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. No request for the appointment of a trustee or an examiner has been made in these cases and no statutory committees have been appointed or designated.

6. A description of the Debtors' businesses, the reasons for filing these chapter 11 cases and the relief sought from this Court to allow for a smooth transition into operations under chapter 11 is set forth in the *Declaration of Robert A. Mattes (I) In Support of Chapter 11 Petitions and First Day Motions and (II) Pursuant to Local Bankruptcy Rule 1007-2* [Docket No.16] (the "First Day Declaration"), which was filed on January 22, 2013.

B. Retention of Protiviti, Inc.

7. On January 31, 2013, the Debtors filed the *Application of the Debtors and Debtors-in-Possession to Employ and Retain Protiviti Inc. as Their Financial Advisor* [Docket No. 46] (the "Retention Application"). On February 15, 2013, this Court entered the *Order Authorizing the Employment and Retention of Protiviti Inc. as Financial Advisor to the Debtors* [Docket No. 80] (the "Retention Order").

8. The terms of Protiviti's retention and employment are set forth in the Retention Application and were approved by the Court in the Retention Order. Protiviti charges

professional fees on an hourly basis at rates that are based on the seniority and expertise of Protiviti's consultants and staff. Protiviti also charges for actual and necessary out-of-pocket expenses including but not limited to copying, travel, out-going facsimile, overnight mail, computer research and other disbursements.

**III. Compliance with Guidelines and the Interim Compensation Order
Governing Applications for Compensation and Reimbursement of Expenses**

9. This Application has been prepared in accordance with the Guidelines and the Interim Compensation Order. A certification regarding compliance with the Guidelines and the Interim Compensation Order is attached hereto as **Exhibit G**.

10. On February 15, 2013, the Bankruptcy Court entered the Interim Compensation Order. The Interim Compensation Order authorizes Protiviti and other retained professionals to serve the Debtors and each notice party identified in the Interim Compensation Order with a monthly fee statement (the "Monthly Fee Statement"). After the expiration of a fifteen (15) day objection period, if no objections are filed, the Debtors are authorized and required to pay eighty percent (80%) of the requested fees and one hundred percent (100%) of the requested expenses. During the Compensation Period, Protiviti submitted the following Monthly Fee Statements:

- a) On March 20, 2013, pursuant to the Interim Compensation Order, Protiviti served its Monthly Fee Statement for the period from January 21, 2013 through February 28, 2013 [Docket No. 153] (the "First Monthly Fee Statement"). Through the First Monthly Fee Statement, Protiviti sought allowance of \$213,175.40 as compensation for services rendered to the Debtors and reimbursement of \$22,184.59 in expenses charged to the Debtors. As of the date hereof, Protiviti has received payment of \$160,540.32 in fees and \$22,184.59 in expenses from the Debtors pursuant to the First Monthly Fee Statement. A true and complete copy of the First Monthly Fee Statement is attached hereto as **Exhibit A**.
- b) On April 19, 2013, pursuant to the Interim Compensation Order, Protiviti served its Monthly Fee Statement for the period from March 1, 2013 through March 31, 2013 [Docket No. 190] (the "Second Monthly Fee Statement"). Through the Second Monthly Fee Statement, Protiviti sought allowance of \$124,881.20 as compensation for services rendered to the

Debtors and reimbursement of \$9,600.34 in expenses charged to the Debtors. As of the date hereof, Protiviti has received payment of \$99,904.96 in fees and \$9,600.34 in expenses from the Debtors pursuant to the Second Monthly Fee Statement. A true and complete copy of the Second Monthly Fee Statement is attached hereto as **Exhibit B**.

- c) On May 20, 2013, pursuant to the Interim Compensation Order, Protiviti served its Monthly Fee Statement for the period from April 1, 2013 through April 30, 2013 [Docket No. 216] (the “Third Monthly Fee Statement”). Through the Third Monthly Fee Statement, Protiviti sought allowance of \$82,201.40 as compensation for services rendered to the Debtors and reimbursement of \$1,250.02 in expenses charged to the Debtors. As of the date hereof, Protiviti has received no payment of fees and expenses from the Debtors pursuant to the Third Monthly Fee Statement. A true and complete copy of the Third Monthly Fee Statement is attached hereto as **Exhibit C**.

11. Protiviti prepared and had served the Monthly Fee Statements in accordance with the Guidelines and the Interim Compensation Order. As of the date of this Application, none of the Notice Parties (as defined in the Interim Compensation Order) have objected to the Monthly Fee Statements.

12. To the extent that any time or charges for services rendered or disbursements incurred during the Compensation Period were not processed prior to the preparation of this Application and, therefore, are not included in this Application, Protiviti reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

IV. Request for Compensation and Reimbursement

13. This Application is the first interim fee application filed by Protiviti in its capacity as financial advisor to the Debtors in these chapter 11 cases and the Application covers the interim period of January 21, 2013 through and including April 30, 2013. Protiviti performed all services for which it is requesting compensation for, or on behalf of, the Debtors and their estates.

14. By this Application, Protiviti seeks interim allowance of compensation for professional services rendered to the Debtors during the Compensation Period in the aggregate amount of \$410,258.00 and reimbursement of expenses incurred in connection with such services in the aggregate amount of \$33,034.95. During the Compensation Period, Protiviti's consultants and staff expended a total of 1,111.2 hours for which compensation is requested from the Debtors.

15. A schedule setting forth the number of hours expended by each of the managing directors, directors, managers, consultants and staff of Protiviti who rendered services to the Debtors during the Compensation Period, and their respective hourly rates is attached hereto as **Exhibit D**.

16. Pursuant to the U.S. Trustee Guidelines, a schedule setting forth a description of the project categories utilized in the Debtors' chapter 11 cases and the aggregate fees associated with each project category is attached hereto as **Exhibit E**. Schedules setting forth the categories of expenses for which Protiviti is seeking reimbursement from the Debtors and the total amount of each such expense category for the Debtors are attached hereto as **Exhibit F**.

17. As more fully described below, Protiviti has rendered professional services on behalf of the Debtors in furtherance of its role as financial advisor to the Debtors. As the Court can observe, Protiviti has successfully endeavored to keep its fees and expenses to a minimum relative to the nature and complexity of the Debtors' cases in order to help preserve the assets of these estates.

18. Consistent with the applicable provisions of the Bankruptcy Code and the Bankruptcy Rules, Protiviti has received no payment and no promises of payment from any

source for services rendered or to be rendered in any capacity whatsoever in connection with these cases, other than compensation previously approved and allowed by order of this Court.

V. Summary of Services Rendered During the Compensation Period

19. During the Compensation Period, Protiviti provided professional services to the Debtors in accordance with section 327(a) of the Bankruptcy Code. For the purpose of seeking interim compensation for the services rendered to the Debtors, Protiviti's consultants and staff have allocated their time entries into categories. Each time entry is identified in Protiviti's time records as relating to a particular category. Protiviti has made a diligent effort to place each time entry into the most appropriate service category, although in a number of instances particular time entries may not fit neatly into a single category. A complete description of the services performed by Protiviti's consultants and staff on a task-by-task basis is set forth in the Monthly Fee Statements that are attached hereto as **Exhibits A-C**.

20. The following descriptions identify the categories of services Protiviti's consultants and staff provided to the Debtors during the Compensation Period:

- a. Asset Disposition (441): Immediately after the bankruptcy filing, Atari and its counsel received numerous inquiries from parties interested in purchasing Atari's assets. At this time, however, Atari had not engaged an investment banker. At the request of counsel, Protiviti responded to inquiries, developed a database of contact information, and obtained confidentiality agreements during the post-petition period to assist the investment banker upon their retention. In addition, during the compensation period, Protiviti assisted senior management of Atari in developing a business plan for its Kids Franchise. The business plan was

presented via webcast by management to interested parties and was included in the due diligence data room for review by potential purchasers.

b. Business Operations (442): Protiviti assisted Atari management on a variety of operational and communication issues that arose upon filing.

Specifically Protiviti:

- Participated in the initial employee meetings for each office;
- Consulted with the accounting department regarding accounting and cash disbursement protocols;
- Coordinated with banks regarding dishonored checks;
- Assisted with vendor negotiations for continued service (as needed) and the identification of critical vendors;
- Consulted with management regarding office closures;
- Developed an ordinary course professional list and disbursement thresholds; and
- Assisted management with the development of a consensual process to sell the retail game inventory in the ordinary course.

c. Case Administration (443): The US Trustees office and the Creditors' Committee requested large volumes of information from the Debtor after the filing. Protiviti assisted the Debtor gather and produce, on a timely basis, documents relating to the initial debtor disclosure and interview, the Creditors' Committee formal document request, the 341 hearing and support for the weekly cash flows. Protiviti also gathered and analyzed

accounting records to assist counsel in the preparation of first day motions. These functions facilitate information flow so that the Debtor remains compliant with its responsibilities, and that all constituents are able to make informed decisions as the case progresses.

- d. Claims Administration and Objections (444): In response to the Creditors' Committee requests, Protiviti reviewed the supporting data and ledgers that give rise to the intercompany claims included in the Debtors' bankruptcy schedules by the Debtor. The intercompany claims detail was reconciled to the Debtors' balance sheet on the Petition Date, and packaged and produced to the unsecured creditors committee advisors.
- e. Employee Benefits (445): At the request of counsel, Protiviti prepared an analysis and schedules to assist counsel with the Debtors' motion requesting authority to pay pre-petition wages and benefits. Protiviti also prepared a severance and incentive test analysis to evaluate compliance with Bankruptcy Code §503(c) of several draft severance plans.
- f. Prepare Fee / Employment Apps (446): This category includes drafting i) Monthly Fee Statements, ii) Interim Fee Applications, and iii) retention applications and attending hearings on the retention applications. During the Compensation Period, Protiviti prepared its employment application and its First, Second and Third Monthly Fee Statements.

- g. Financing (448): Protiviti prepared and revised a detailed 26-week cash flow projection, with documented assumptions and supporting schedules, that served as the basis for the DIP financing negotiations. Protiviti also prepared exhibits to assist with the interim and final hearing on the DIP Financing, participated in negotiations with potential lenders, reviewed and commented on the credit agreement, devised acceptable covenants, and designed a variance report to comply with the reporting requirements of the facility. Protiviti rolled forward the weekly cash flow projections every 30 days as required by the credit agreement and presented the revised projections to the DIP lender for approval on several occasions.
- h. Meeting of Creditors (450): Protiviti attended several conference calls with the financial advisor to the Creditors' Committee to answer questions about the 13-week cash flow projections, the inventory sale process and other analyses prepared by the Debtor. Protiviti also helped the Debtor prepare for and attended the Debtors' 341 hearing.
- i. Plan and Disclosure (451): Protiviti prepared a variety of analyses relating to potential trade, inter-company, employee, priority, cure, contract rejection and secured claims to construct a preliminary/draft waterfall (distribution) analysis to evaluate possible payouts to unsecured creditors. The analysis is evolving as certain unknown factors become resolved and will ultimately i) serve as an effective tool to evaluate bids received from

third parties for the purchase of the Debtor's assets, and ii) serve as the basis for the Debtor to negotiate an exit plan from chapter 11.

- j. Accounting and Auditing (453): Protiviti participated in several conference calls with management to review the historical and current treatment of intercompany transactions and interest computations on intercompany loans. The Debtor and Protiviti prepared amended bankruptcy schedules to include revised intercompany claims as a result of these discussions and the attendant review. (See Prepare SOFAs and Bankruptcy Schedules – (475))

- k. Data Analysis (456): Protiviti provided a variety of data gathering and analyses to assist counsel and management with specific projects and production requests. The data analyzed includes; intellectual property title flow, Oracle system data download of intercompany transaction detail, material contracts included in Perella Weinberg data room, payments in the 90-day period prior to the petition date, journal entries to reclass intercompany debt, and royalty accruals. Each of these analyses were either related to a creditor request or were determined by management and counsel to be relevant in the latter stages of the chapter 11 process.

- l. Tax Consulting (459): Prior to the bankruptcy filing, the Debtors' parent company entered into a transaction that changed the composition of the Parent's board of directors and shareholders. Atari and its advisors requested that Protiviti evaluate the impact of the pre-petition transaction

on the net operating losses accumulated by Atari as of the date of the transaction. Protiviti's tax professionals reviewed the transaction documents and historical tax returns and attended several conference calls with counsel to determine the current status of the NOL's and the prospective tax impact of a §363 asset sale.

- m. Monthly Operating Reports / Trustee Accounting (472): Protiviti assisted the Debtor in the response to information request of the US Trustee including initial disclosures, expanded Top 30 creditors list, the initial debtor interview and the monthly operating reports for the months of February and March. Protiviti advised the client regarding the accounting for "liabilities subject to comprise" and the specific financial disclosures required in the monthly operating report. Protiviti also helped the Debtor comply with the trustee's operational guidelines and the SDNY local requirements.

- n. Prepare SOFAs and Bankruptcy Schedules (475): Protiviti prepared the responses to each inquiry in the statement of financial affairs for each Debtor entity. Protiviti also gathered the requisite information and completed bankruptcy Schedules A through G for each Debtor. Given the nature of the Debtors' accounting system, assets base, and operations, particular emphasis was placed on compiling the data relating to the Debtors' intellectual property, trade creditors, and executory contracts. All scheduled amounts were reconciled to the Debtors' general ledger to

insure that all assets and liabilities were disclosed. The initial schedules were filed on time and were subsequently amended to reflect certain corrections to the intercompany balances.

- o. Client Non-Billable Travel Time (591): Protiviti agreed that the Debtor would not be charged for travel to and from the Debtors' offices. Accordingly all travel time was coded to a non-billable task code.

VI. The Requested Compensation Should be Allowed

21. The allowance of interim compensation for services rendered and reimbursement of expenses incurred in bankruptcy cases is expressly provided for in section 331 of the Bankruptcy Code:

[A] debtor's attorney, or any professional person . . . may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered . . . or reimbursement for expenses incurred . . . as is provided under section 330 of this title.

11 U.S.C. § 331.

22. Section 330(a)(1) of the Bankruptcy Code provides that the Court may award a professional person employed under section 327 or 1103 of the Bankruptcy Code:

- (A) reasonable compensation for actual, necessary services rendered by the trustee, examiner, ombudsman, professional person, or attorney and by any paraprofessional person employed by any such person; and
- (B) reimbursement for actual, necessary expenses.

11 U.S.C. § 330(a)(1)(A)-(B). Section 330(a)(3) of the Bankruptcy Code further provides the following standards for the Court's review of a fee application:

In determining the amount of reasonable compensation to be awarded to an examiner, trustee under chapter 11, or professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including--

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A)-(F).

23. The Second Circuit, in evaluating the reasonableness of a requested fee, has adopted the twelve-factor test of *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714 (5th Cir. 1974), which includes factors such as the time and labor involved; the novelty and difficulty of the questions; the skills requisite to perform the legal service properly; the fee customarily charged in the locality; the amount involved and the results obtained; experience, reputation and ability of the attorneys; and awards in similar cases. *See United States Football League v. Nat'l Football League*, 887 F.2d 408, 425 (2d Cir. 1989) (awarding attorney's fees in connection with an antitrust suit); *see also In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. 13, 21-22 (Bankr. S.D.N.Y. 1991) ("In determining the 'reasonableness' of the requested compensation

under § 330, Bankruptcy Courts now utilize the ‘lodestar’ method”). The reasonableness of a compensation request is determined by taking into account the nature, extent and value of the services provided by the professional and the cost of comparable services. *See Colbert v. Furumoto Realty, Inc.*, 144 F. Supp. 2d 251, 260 (S.D.N.Y. 2001).

24. Congress intended that bankruptcy attorneys be compensated at market rates for comparable services in non-bankruptcy cases. *See In re Ames Dept. Stores, Inc.*, 76 F.3d 66, 71 (2d Cir. 1996), *overruled in part on other grounds, Lamie v. United States Trustee*, 540 U.S. 526 (2004); *see also In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. at 22. The policy of Bankruptcy Code section 330 is to ensure that qualified attorneys will “not be deterred from taking bankruptcy cases due to a failure to pay adequate compensation.” *In re Ames Dept. Stores, Inc.*, 76 F.3d at 72.

25. The Court’s determination of the reasonableness of the services provided should be done in an “objective manner, based upon what services a reasonable lawyer or legal firm would have performed” *In re Ames Dept. Stores, Inc.*, 76 F.3d at 72; *see also In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. at 23 (“[T]he appropriate perspective for determining the necessity of the activity should be prospective: hours for an activity or project should be disallowed *only* where a Court is convinced it is readily apparent that no reasonable attorney should have undertaken that activity or project or where the time devoted was excessive”) (emphasis added). Moreover, in passing upon the reasonableness of hours expended, courts should be mindful of the “practical judgments, often with severe time constraints [professionals make] on matters of staffing, assignments, coverage of hearings and meetings, and a wide variety of similar matters.” *In re Drexel Burnham Lambert Group, Inc.*, 133 B.R. at 23. These judgments are presumed to be made in good faith. *See id.*

26. Protiviti respectfully submits that it has satisfied the requirements for the allowance of the compensation and the reimbursement of the expenses sought herein. Protiviti respectfully submits that the services described above and as are set forth with particularity in **Exhibits A-G** were, at the time rendered, believed necessary for, beneficial to, and in the best interests of the Debtors and parties in interest. Protiviti further submits that the compensation requested herein is reasonable in light of the nature, extent and value of the services to the Debtors. Furthermore, the compensation sought by Protiviti is reasonable because it is based on the customary compensation charged by comparably skilled practitioners outside of bankruptcy. In sum, the services rendered by Protiviti were necessary and beneficial to the Debtors, and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation requested herein is warranted.

27. Protiviti's consultants and staff have devoted 1,111.2 hours of time advising and assisting the Debtors during the Compensation Period. The rates charged by Protiviti are consistent with the customary hourly rates charged to clients both inside and outside of the bankruptcy context. Protiviti represents and would demonstrate that the hourly rates charged by Protiviti are comparable to or lower than the rates charged by other financial advisory firms in the New York market, when taking into account the skill and expertise required in the performance of similar services rendered by other experienced bankruptcy counsel and other professionals in matters of this type. The hourly rates for the individual consultants and staff listed in this Application are consistent with the normal and customary rates charged to clients involved in this size and type of case, and Protiviti submits that those rates and fees are similar to or lower than those charged for like services performed by other firms of a size and expertise comparable to that of Protiviti.

28. The time and attention Protiviti professionals have devoted to these cases likely could have been spent in assisting other clients at similar or higher hourly rates. Protiviti expected at the onset of this engagement to be compensated in accordance with the hourly rates set forth herein, subject to approval of its fees and expenses by this Court.

VII. Disbursements

29. Section 330(a)(1)(B) of the Bankruptcy Code authorizes “reimbursement for actual, necessary expenses” incurred by professionals employed in these chapter 11 cases. *See* 11 U.S.C. § 330(a)(1)(B). Protiviti only seeks reimbursement for actual costs incurred in-house and by third-party vendors. Accordingly, as set forth in **Exhibit F** annexed hereto, Protiviti seeks reimbursement of expenses incurred in rendering services to the Debtors during the Compensation Period.

VIII. Notice

30. In accordance with the Interim Compensation Order, notice of this Application has been provided to (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel to the Administrative Agent for the Senior Lenders, (iii) the Debtors, (iv) the attorneys for the Creditors’ Committee, and (v) all parties that have filed a notice of appearance or have requested service in these chapter 11 cases. A copy of this Application has been provided to (i) the Office of the United States Trustee for the Southern District of New York, (ii) counsel to the Administrative Agent for the Senior Lenders, (iii) the attorneys for the Creditors’ Committee, and (iv) the Debtors.

IX. No Prior Request

31. Protiviti has not made a prior request to this or any other Court for payment of fees and reimbursement of expenses for the Compensation Period.

X. Conclusion

WHEREFORE, Protiviti respectfully requests that the Court enter an order, substantially in the form attached hereto as **Exhibit G**, (i) allowing interim compensation for professional services rendered to the Debtors in the amount of \$410,258.00 for the Compensation Period, (ii) allowing interim reimbursement of expenses charged to the Debtors in the amount of \$33,034.95 for the Compensation Period, (iii) authorizing and directing the Debtors to pay Protiviti (to the extent previously not paid pursuant to the Interim Compensation Order) the sum of \$443,292.95 (comprised of 100% of Protiviti's fees requested herein for services rendered to the Debtors and 100% of Protiviti's expenses requested herein that were incurred in connection with the rendering of services to the Debtors), and (iv) granting such other and further relief to Protiviti as this Court may deem necessary and appropriate.

Dated: June 20, 2013
Richmond, Virginia

Respectfully submitted,

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*

EXHIBITS A THROUGH C

**MONTHLY FEE STATEMENTS FOR THE PERIODS
JANUARY/FEBRUARY, MARCH AND APRIL**

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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

March 19, 2013

Invoice No. 9114
Our File No. R13001
Billing Through: 2/28/13

REGARDING: Atari Inc.

TOTAL FEES	\$213,175.40
TOTAL DISBURSEMENTS	22,184.59
TOTAL CHARGES FOR THIS BILL	<u>\$235,359.99</u>

Please remit this copy with your payment

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

March 19, 2013

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

Invoice No. 9114
Our File No. R13001
Billing Through: 2/28/13

REGARDING: Atari Inc.

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
Task:	441	B - Asset Disposition	
1/25/13	SBR	Correspond with K. Keller and A. Jacobson re purchase inquiries.	0.30
1/25/13	SBR	Begin tracking inbound queries.	0.10
1/28/13	SBR	Update tracking sheet with new purchase inquiries. Distribute to group.	0.90
1/29/13	SBR	Field purchase inquiries.	0.60
1/29/13	SBR	Prepare tracking schedule for follow up.	0.80
1/30/13	SBR	Participate in telecon with company and proposed investment banker re M&A process.	0.50
1/30/13	SBR	Update potential purchasers list.	0.30
1/30/13	SBR	Discuss with senior management.	0.30
1/31/13	GAD	Attend investor banker's conference.	1.00
1/31/13	SBR	Update purchase inquiries; research companies and roles of points of contact. Distribute to group.	1.10
1/31/13	SBR	Telecon with P. Partee and R. Mattes re sales process and case status.	0.50
2/4/13	SBR	Field phone call from interested purchaser.	0.20
2/6/13	SBR	Update interested parties list with new purchaser inquiries.	0.30
2/11/13	SBR	Telecon with interested party re purchase; follow up with management.	0.40
2/11/13	SBR	Update interested purchaser list for new inquiries.	0.20
2/12/13	SBR	Telecon with interested party re purchase; follow up with management.	0.40
2/14/13	SBR	Telecon with interested purchaser party.	0.40
2/15/13	SBR	Participate in call with counsel, client and follow up correspondence with client re inventory liquidation.	0.70
2/19/13	GAD	Call Perella regarding investor interest.	0.50
	Total for	B - Asset Disposition	<u>9.50</u>
Task:	442	B - Business Operations	
1/21/13	SBR	Assist client with developing communications plan.	1.20
1/21/13	SBR	Prepare information for operating banks re Company's filing and required handling of Debtors' accounts.	0.90
1/21/13	SBR	Participate in telecon with senior management announcing chapter 11 to team.	0.40
1/21/13	SBR	Draft vendor and employee communications / releases.	1.60
1/22/13	GAD	Meeting with Atari employees re: orientation to Chapter 11.	1.00
1/22/13	SBR	Participate in NY all employee meeting re announcement of Chapter 11 filing.	1.20
1/22/13	SBR	Participate in CA all employee meeting re announcement of Chapter 11 filing.	0.70
1/22/13	SBR	Meet with management re vendor relations, A/P processing.	0.80
1/22/13	SBR	Meet with GC and Licensing re pending vendor audits.	0.20
1/22/13	SBR	Telecons with JPM Chase to discuss go forward procedures re account	0.70

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
		management.	
1/23/13	SBR	Prepare materials for Bank of the West re chapter 11 notification and account management.	0.30
1/23/13	SBR	Assist S. Green and Y. Bulla with banking matters; dishonoring account debits.	0.60
1/23/13	SBR	Participate in daily status meeting with client management team.	0.40
1/23/13	SBR	Discuss unpaid IT staffing invoices.	0.30
1/23/13	SBR	Review accounting -- post vs. pre -- issues with client staff; respond to their questions re same.	0.80
1/23/13	SBR	Review contracts.	0.20
1/23/13	SBR	Discuss options with Hunton.	0.30
1/24/13	SBR	Telecon with K. Mruk (JPM) re cash transactions and go-forward protocols.	0.30
1/24/13	SBR	Work with S. Green and M. Leung re cash transactions and JPM processing.	0.70
1/24/13	SBR	Follow up correspondence with JPM and Hunton re bank transition problems.	0.30
1/24/13	SBR	Follow up correspondence with client personnel re bank transition problems.	0.20
1/25/13	SBR	Assist client with ongoing problems with JPM and cash processing.	0.70
1/28/13	GAD	Design cash flow variance report.	1.40
1/28/13	GAD	Review distribution detail.	0.50
1/28/13	GAD	Conf call with acctg department re: same.	0.60
1/28/13	SBR	Meet with Accounting team re post petition accounting and required procedures.	2.20
1/28/13	SBR	Review upcoming proposed cash disbursements with CFO and cash manager.	0.40
1/28/13	SBR	Assist company with ongoing issues with JPM adhering to post petition procedures and Cash Management motion.	0.40
1/28/13	SBR	Advise company on work arounds / contingency planning re vendors who have refused service.	0.50
1/28/13	SBR	Discuss specific contract situations.	0.20
1/29/13	GAD	Calls with management re: cash flow management, and variance reporting.	2.20
1/29/13	SBR	Participate in daily update meeting with K. Keller and R. Mattes; attend to operating issues including OHM contract.	0.80
1/30/13	GAD	Review and revise variance report, call with management.	1.20
1/30/13	SBR	Assist company with ongoing cash management issues related to JPM.	0.30
1/30/13	SBR	Discuss open accounting issues with accounting staff and CFO.	0.80
1/30/13	SBR	Review and discuss open vendor and operational issues with CFO.	0.70
1/30/13	SBR	Review royalty process, accounting and post petition procedures.	1.00
1/31/13	SBR	Review with client trademark and retail customer open matters, balances, claims.	1.80
1/31/13	SBR	Meet with R. Mattes re open operational issues, vendor and employee matters.	0.50
1/31/13	SBR	Review and update Ordinary Course information for potential motion.	0.40
2/1/13	SBR	Participate in status call with R. Mattes and M. Leung to discuss upcoming payments, vendor relations.	0.50
2/1/13	SBR	Research critical vendor specific provisions; communicate with client and Hunton re vendor issue.	0.40
2/1/13	SBR	Telecons with K. Keller re OCP motion (.4); update draft exhibit re same (.2).	0.60
2/4/13	JFK	Review documents re OCP motion.	1.50
2/4/13	SBR	Participate in call with client accounting and royalty personnel re royalty payments and claims.	1.20
2/4/13	SBR	Review, as per client's request, royalty and license contracts and related spreadsheet analysis.	3.00
2/4/13	SBR	Assist client in finalizing OCP motion research and exhibit.	0.40
2/4/13	SBR	Telecon with R. Mattes re open matters and case status.	0.40
2/4/13	SBR	Research ordinary course professionals and assist with motion re same.	0.50
2/6/13	SBR	Review CV invoices and advise company on payment re same.	0.20
2/8/13	SBR	Telecon with R. Mattes re various operational matters, accounting status, case matters.	1.20
2/11/13	SBR	Discuss critical vendors with R. Mattes and prepare agreement letter re same.	0.70
2/11/13	SBR	Telecon with R. Mattes re open operational and accounting matters.	0.40

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>	
2/12/13	GAD	Consult with accounting department on closing issues and treatment of claims.	1.10	
2/12/13	GAD	Prepare for Atari staff meeting re: schedules and close, review balance sheet and trial bal detail.	2.00	
2/12/13	GAD	Draft memo to counsel.	0.70	
2/12/13	SBR	Research relevant KEIP motions / plans and direct staff to provide related information to Company.	0.30	
2/13/13	SBR	Research specific relief requested in Wage Motion and compare to actual data.	0.30	
2/13/13	SBR	Prepare analysis of Royalty / License contracts as per client request.	2.40	
2/14/13	SBR	Telecon with Company re closing and cash recordation.	0.40	
2/15/13	GAD	Attend inventory sale call w/ Akin and Management.	1.50	
2/15/13	SBR	Prepare analysis of Royalty payables and receivables as per client request.	2.80	
2/18/13	SBR	Correspond with R. Mattes re open case issues.	0.20	
2/18/13	SBR	Update accounting memos for distribution to client and Schedules team.	0.50	
2/21/13	GAD	Call Bob Spellerberg re: revised inventory data, revise model for committee.	0.80	
2/22/13	SBR	Correspond with client and H. Williams re accounting issues related to close.	0.30	
2/25/13	GAD	Meet w/ management re LA Closure. Review employee PTOdata.	1.50	
2/26/13	GAD	Provide comments re DIP order.	1.50	
2/27/13	SBR	Telecon with H. Williams to review Royalty and Licensing open accounting issues.	0.60	
Total for B - Business Operations			57.60	
Task:	443	B - Case Administration		
1/21/13	JPE	Review FDM and organize workpapers.	1.20	
1/21/13	HGW	Call w/ S. Roski re Cash Management / JPMorgan.	0.20	
1/21/13	HGW	Respond to inquire re Best Case Software.	0.30	
1/22/13	GAD	Review y/e balance sheet for each debtor meet with management.	1.20	
1/22/13	JFK	Review and research creditors 31-35.	2.70	
1/22/13	JFK	Create demonstratives for first day hearings.	3.50	
1/22/13	SBR	Assist counsel and management prepare for first day hearings and discuss case strategy.	3.80	
1/22/13	SBR	Assist in preparing demonstratives for first day hearings.	0.50	
1/23/13	JFK	Update demonstratives for first day hearings.	1.50	
1/23/13	JFK	Create license and IP schedule.	1.00	
1/23/13	JFK	Update initial disclosure schedules.	4.50	
1/23/13	JFK	Create chart of history of Atari trademark.	1.50	
1/23/13	HGW	Call w/ J. Koehler re Best Case.	0.30	
1/24/13	JFK	Review documents for initial interview.	1.50	
1/25/13	SBR	Participate in daily status call with K. Keller and separately with R. Mattes.	0.40	
1/28/13	JFK	Create budget variance report.	1.50	
1/28/13	JFK	Review documents from Atari and create budget variance analysis.	3.70	
1/29/13	JFK	Prepare documents for initial review in dropbox.	2.70	
1/29/13	JFK	Prepare and update cash flow projections variance analysis.	3.50	
1/30/13	JFK	Review and update initial interview documents.	1.50	
1/30/13	JFK	Review variance analysis for delivery.	1.50	
1/30/13	SBR	Review outstanding tax returns and open audits. Correspond with counsel re possible motion.	0.70	
1/31/13	JFK	Review and update documents for initial review.	1.50	
1/31/13	JFK	Review and update initial debtor review documents.	2.70	
2/1/13	JFK	Prepare final documents for initial debtor interview and send to UST, Atari, and Hunton.	2.50	
2/4/13	SBR	Participate in call with counsel and client re interested parties re Committee role, answer question from UST.	0.40	
2/4/13	SBR	Update financial and accounting, compliance open items list. Share with G. Davis.	0.40	
2/5/13	GAD	Prepare Gantt chart of concurrent chapter 11 responsibilities for management -	1.80	

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>		<u>Hours</u>
		project management.		
2/5/13	GAD	Call with Hunton.		1.00
2/5/13	GAD	Meeting with JW re: transition to new counsel, prepare for meeting with Akin.		1.00
2/5/13	SBR	Participate in call with client re case status, daily open issues.		0.30
2/6/13	GAD	Meet with CFO re: Gantt chart of concurrent chapter 11 responsibilities for management - project management and bankruptcy schedules.		1.50
2/6/13	GAD	Review/edit variance report.		0.40
2/6/13	SBR	Participate in status update call with client.		0.60
2/6/13	SBR	Coordinate production of updated Top 30 list reflecting adjustments to A/P and closing updates.		0.40
2/7/13	JPE	Discuss same with S. Roski and R. Mattes.		0.70
2/7/13	JPE	Prepare Top 30 creditor supporting schedules.		1.30
2/8/13	GAD	Call with management re data sources and other accounting matters.		2.10
2/12/13	GAD	Prepare/update workplan for bankruptcy schedules.		1.00
2/12/13	GAD	Review comment on Variance report.		0.30
2/12/13	GAD	Meet with management.		0.50
2/12/13	SBR	Discuss all-hands meeting and related analysis requirements with G. Davis.		0.40
2/12/13	MSS	Install dropbox and review documents.		1.40
2/12/13	SMS	Review Documents in DropBox.		0.50
2/15/13	GAD	Prepare system for interim application for professional fees.		0.20
2/18/13	SBR	Review status of DIP, UCC, and other strategic matters with G. Davis.		0.20
2/21/13	JFK	Update org chart for US debtors.		0.30
	Total for	B - Case Administration		<u>62.60</u>
Task:	445	B - Employee Benefit		
2/13/13	GAD	Response to counsel request for 2/14 hearings (employment applications / wages motion.		1.50
2/20/13	MSS	Prepare analysis of potential severance payments.		1.20
2/27/13	GAD	Prepare severance and incentive test analysis for counsel; conference calls re: same.		1.80
2/27/13	JFK	Review incentive and severance plans for analysis.		4.30
	Total for	B - Employee Benefit		<u>8.80</u>
Task:	446	B - Prepare Fee/ Employ Apps		
1/25/13	JFK	Review disclosures for employment application.		2.50
1/30/13	GAD	Prepare retention application and declaration. Research review edit.		4.10
1/30/13	JFK	Create schedules for employment application.		3.50
1/31/13	JFK	Review and update employment application.		1.00
1/31/13	SBR	Assist in completing Protiviti employment application.		0.40
2/6/13	SBR	Review invoicing and confirm pre vs. post invoicing.		0.40
2/6/13	SBR	Collect billable fees and expenses from team.		0.20
2/21/13	JFK	Prepare template for interim fee application.		1.50
	Total for	B - Prepare Fee/ Employ Apps		<u>13.60</u>
Task:	448	B - Financing		
1/21/13	GAD	Further revisions to DIP model and Exhibit per FTI and counsel.		3.20
1/21/13	GAD	Prepare DIP memorandum for management.		1.50
1/21/13	GAD	Review / comment on DIP Motion, commitment letter and order.		2.50
1/21/13	SBR	Determine initial interview requirements (UST) and begin gathering.		1.60
1/22/13	GAD	Review draft DIP motion and order. Comment re: same.		2.50
1/22/13	GAD	Review IP and trademark inventory design exhibit for DIP lender.		0.40
1/23/13	GAD	Prepare for first day hearing.		2.50
1/23/13	GAD	Prepare/review list of conditions precedent to close.		1.00
1/23/13	GAD	Meet with Tenor capital.		3.00
1/23/13	JFK	Research materials for collateral schedule.		3.00

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
1/23/13	SBR	Assist with researching and compiling documents required by DIP lender for closing.	3.60
1/24/13	GAD	Prepare revised budget for Alden DIP.	0.90
1/24/13	GAD	Review conditions precedent with counsel and management.	0.80
1/24/13	GAD	Prepare collateral listing for DIP lender.	1.20
1/24/13	GAD	Circulate and call.	0.60
1/24/13	GAD	Attend first day hearings.	4.00
1/24/13	JFK	Update collateral schedule for DIP lender.	3.00
1/24/13	JFK	Review and update collateral schedule for counsel.	4.70
1/24/13	SBR	Assist with researching and compiling documents required by Alden DIP lender for closing.	2.10
1/24/13	SBR	Telecon with K. Keller re Initial Debtor Information, insurance certificates, operating guidelines.	0.30
1/25/13	GAD	Revise dip budget for US trustee request.	0.70
2/1/13	GAD	DIP memo revision.	0.80
2/1/13	JFK	Review and update DIP motion memo for company.	1.00
2/5/13	SBR	Telecon with counsel re DIP provisions, draft credit agreement.	0.30
2/5/13	SBR	Review professional fee projections and provide comments to G. Davis re same.	0.40
2/6/13	GAD	Prepare for and attend meeting with Akin, prepare for hearings on 2/14/13.	1.50
2/6/13	GAD	Prepare comments / edits to Dip terms for final hearing.	1.80
2/7/13	GAD	Call w/ counsel re comments to DIP for Motion.	2.10
2/7/13	GAD	Research DIP milestone changes.	0.30
2/7/13	GAD	Black line DIP term sheet for final hearing.	0.40
2/7/13	GAD	Manage other conditions precedent for final hearing on DIP.	0.40
2/8/13	GAD	Prepare revised DIP exhibit to reflect suggested changes to DIP for final hearing. Send exhibit and blackline to counsel.	1.30
2/11/13	GAD	Call w/ client re cash and DIP extension.	0.30
2/15/13	GAD	Revise 13-week model for distribution to Committee per counsel's request.	2.50
2/18/13	GAD	Develop draft revision to 13 week cash flow with actual data for first three weeks, revise assumptions, call with Jim Wilson, Ron Mattes, and Akin.	6.50
2/18/13	JFK	Update 13-week cashflow for 26-weeks.	1.50
2/18/13	JFK	Update cashflow model for actual data for 3-weeks.	2.50
2/18/13	JFK	Review cashflow model and assumptions by supporting schedule.	1.30
2/19/13	GAD	Call with committee advisors and Perella re: original 13 week cash flow.	1.50
2/19/13	JFK	Review procedures for interim monthly compensation.	1.50
2/19/13	JFK	Update cashflow model to take out deferrals, add 4th week of actual data and CFO changes.	3.70
2/20/13	GAD	Develop Updated 26 week projections, revise model and assumptions per strategic direction provided by management.	4.90
2/20/13	GAD	Call with Bracewell re: final hearing on DIP and Inventory sale process.	0.60
2/20/13	GAD	Prepare bridge analysis of original projections to updated projections.	1.30
2/20/13	GAD	Prepare / analyze company data responsive to DIP lender request.	1.40
2/20/13	JFK	Review and edit cashflow bridge analysis.	0.50
2/20/13	JFK	Create template for monthly fee applications and interim applications.	1.50
2/21/13	GAD	Call with management re additional revisions to updated model.	1.10
2/22/13	GAD	Prepare for and attend call with Akin, PW and management re: draft updated 26 week projections.	1.50
2/22/13	GAD	Design, prepare revisions to same.	1.00
2/22/13	JFK	Review updated cash flow model.	1.50
2/22/13	JFK	Create powerpoint presentation slides for cash flow model.	1.70
2/22/13	JFK	Create DIP chart.	0.50
2/25/13	GAD	Call w/ counsel re DIP re loan document.	1.00
2/25/13	GAD	Review DIP loan document. Redline comments.	2.10
2/25/13	GAD	Revise model and bridge analysis per management changes.	0.30

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
2/25/13	GAD	Prepare for attend call w/ DIP lenders.	3.50
2/25/13	JFK	Review updated cash flow model.	1.30
2/25/13	SBR	Review revised DIP agreement and provide comments to Company.	1.10
2/25/13	SBR	Participate in call with counsel and client re DIP agreement.	1.00
2/26/13	SBR	Review DIP agreement for Schedules requirements and model same.	1.10
2/27/13	GAD	Distribute and review draft global notes; conference call re: same.	1.40
2/27/13	GAD	Call with committee re: updated projections.	0.40
2/27/13	GAD	Communicate with PW re: changes.	0.40
2/28/13	GAD	Call re: Loan documents revisions.	1.50
2/28/13	SBR	Review materials from counsel re revised DIP agreements.	0.40
	Total for	B - Financing	<u>107.70</u>
Task:	450	B - Meeting of Creditors	
2/12/13	GAD	Attend initial Creditor committee meeting (teleconf).	0.70
2/14/13	GAD	Call committee advisors.	0.50
2/15/13	GAD	Call w/ committee advisor to review 13-week projection.	1.30
2/19/13	GAD	Call with UCC regarding inventory sale process.	0.80
	Total for	B - Meeting of Creditors	<u>3.30</u>
Task:	451	B - Plan & Disclosure	
2/12/13	SBR	Prepare template for waterfall analysis.	1.40
2/25/13	JFK	Research new value plans case law.	1.50
	Total for	B - Plan & Disclosure	<u>2.90</u>
Task:	456	B - Data Analysis	
1/23/13	GAD	Prepare IP title flow chart for DIP counsel.	1.20
2/19/13	GAD	Meet with Management re: intercompany accounts.	1.40
2/19/13	GAD	Develop responses to Cooley request.	1.20
2/19/13	GAD	Provide variance reporting to committee advisors and gathered/reviewed additional financial info responsive to committee requests.	2.00
2/19/13	GAD	Historical data.	1.90
2/19/13	GAD	Data downloads.	0.20
2/19/13	GAD	Cooley information requests.	0.20
2/26/13	GAD	Attend meeting re intercompany accounts production.	1.20
	Total for	B - Data Analysis	<u>9.30</u>
Task:	472	MORs / Trustee Accounting	
1/21/13	JFK	Review initial disclosure requirements.	2.50
1/21/13	JFK	Create Insurance schedule for initial disclosure.	1.50
1/21/13	JFK	Create initial disclosure schedules.	3.00
1/22/13	JFK	Update initial disclosure schedules.	5.70
1/22/13	SBR	Assist in expanding Top 30 list as per UST request.	0.70
1/25/13	SBR	Prepare materials required for Initial Debtor interview.	0.90
1/29/13	SBR	Prepare materials required for Initial Debtor interview.	1.70
1/30/13	SBR	Update and add materials to data room for initial debtor information.	1.40
1/31/13	SBR	Review with CFO, materials prepared for UST and initial interview.	0.70
2/1/13	SBR	Telecons with K. Keller and R. Mattes re Initial Debtor Information.	0.60
2/1/13	SBR	Finalize Initial Debtor Information package for distribution to UST, counsel, company.	0.30
2/4/13	GAD	Meet with management and counsel re: trustee inquiries.	0.60
2/5/13	SBR	Participate in call with client and UST re initial debtor information, guidelines, and SDNY local requirements.	0.80
2/6/13	SBR	Update Schedules and SOFA workplan for new information / discussion with client.	0.40
2/7/13	SBR	Prepare documents for inclusion in Schedules / SOFAs.	1.40

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Total for		MORs / Trustee Accounting		22.20
Task:	475	B - Prepare SOFAs & B / R Sch		
1/21/13	JFK	Review workplan for Sofas and schedules.		1.50
1/28/13	SBR	Prepare Schedules workplan and hold kick-off meeting with Atari team re items required for Schedules.		1.80
2/4/13	GAD	Review documents provided re: schedules and SOFA's.		2.10
2/5/13	GAD	Meet with management regarding schedules - source documents / issues.		1.50
2/5/13	JFK	Review documents for Schedules and Sofas.		3.50
2/5/13	SBR	Participate in call with G. Davis re open compliance, reporting matters, and Schedules transition.		0.80
2/6/13	JFK	Review and update files for schedules.		1.50
2/7/13	GAD	Prepare for meeting with Rob Mattes re: Bankruptcy schedules. Review data provided to-date.		0.40
2/11/13	SBR	Place additional documents in DropBox; update workplan and provide to G. Davis.		1.10
2/11/13	HGW	Upload Drop Box software. Review files.		0.50
2/12/13	HGW	Calls w/ G. Davis re BS / SOFA's. Meet w/ S. Roski re same.		0.50
2/12/13	HGW	Prepare sample of Chapter 11 employee incentive plans. Forward to S. Roski.		2.00
2/12/13	HGW	Review work plan and drop box documents.		1.00
2/13/13	GAD	Meeting with staff re; info request for schedules. Review multiple data submissions regarding assets and liabilities, revise workplan.		5.50
2/13/13	GAD	Telecon with staff to coordinate / supervise interpretation of data provided.		1.50
2/13/13	GAD	Develop list of insiders with management.		0.40
2/13/13	JFK	Review SOFAs and information needed to complete.		3.50
2/13/13	HGW	Prepare for and participate in call w/ client re Schedules.		2.00
2/13/13	HGW	Review Schedule workplan and related client documents.		1.80
2/13/13	MSS	Review workplan for bankruptcy schedules.		2.30
2/13/13	SMS	Prepare exhibit 3(b).		1.00
2/14/13	GAD	Gather ADP information.		0.30
2/14/13	GAD	Meet with management regarding schedules.		1.50
2/14/13	GAD	Gather info for SOFA re Insiders.		2.50
2/14/13	JFK	Review and update SOFAs.		2.50
2/14/13	HGW	Prepare bankruptcy schedules.		3.90
2/14/13	HGW	Prepare bankruptcy schedules.		3.10
2/14/13	MSS	Prepare SOFA 4.		0.40
2/14/13	MSS	Prepare SOFA 7.		0.50
2/14/13	MSS	Prepare SOFA 11.		0.50
2/14/13	MSS	Prepare SOFA 14.		0.40
2/14/13	MSS	Prepare SOFA 18.		0.60
2/14/13	MSS	Prepare SOFA 23.		0.30
2/14/13	MSS	Prepare SOFA 22.		0.30
2/14/13	MSS	Prepare SOFA 21.		0.30
2/14/13	MSS	Prepare SOFA 20.		0.30
2/14/13	MSS	Prepare SOFA 19.		0.60
2/14/13	MSS	Prepare SOFA 13.		0.30
2/14/13	MSS	Prepare SOFA 12.		0.30
2/14/13	MSS	Prepare SOFA 3B.		1.60
2/14/13	MSS	Prepare SOFA 3C.		0.60
2/14/13	SMS	Prepare exhibit 3 C.		0.50
2/14/13	SMS	Prepare SOFA 9.		1.50
2/15/13	JFK	Review and update SOFAs.		2.00
2/15/13	HGW	Prepare for and participate in call w/ client to review workplan.		1.50
2/15/13	HGW	Prepare templates for all schedules / SOFA's applicable to client.		2.30
2/15/13	MSS	Prepare data requests of client for SOFAs.		2.10
2/15/13	MSS	Review workplan for SOFAs.		1.80

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>	
2/19/13	HGW	Review Atari balance sheet and trial balances.	1.90	
2/19/13	HGW	Review payroll data provided for Schedule E.	1.00	
2/19/13	HGW	Meet w/ client to discuss intercompany transactions.	0.20	
2/19/13	HGW	Update Atari bankruptcy schedules per draft trial balance.	3.10	
2/19/13	HGW	Update HUMG bankruptcy schedules per draft trial balance.	1.00	
2/19/13	HGW	Update Interactive bankruptcy schedules per draft trial balance.	1.00	
2/19/13	HGW	Update CUSH bankruptcy schedules per draft trial balance.	1.00	
2/19/13	MSS	Prepare Schedule B.13.	0.20	
2/19/13	MSS	Prepare Schedule B.35.	0.20	
2/19/13	MSS	Prepare SOFA 3B.	0.60	
2/19/13	MSS	Prepare Schedule B.2.	0.20	
2/19/13	MSS	Prepare Schedule B.35.	0.20	
2/19/13	MSS	Review data requests with client for SOFAs.	0.80	
2/19/13	MSS	Update Schedule B.2.	0.40	
2/19/13	MSS	Update SOFA 3C.	0.50	
2/19/13	MSS	Update SOFA 3B.	1.60	
2/19/13	MSS	Update SOFA 9.	0.40	
2/19/13	MSS	Update SOFA 7.	0.50	
2/19/13	MSS	Update SOFA 25.	0.10	
2/19/13	MSS	Prepare Schedule G.	1.80	
2/19/13	SMS	Prepare Schedule F re creditor addresses.	1.00	
2/20/13	HGW	Meet w/ B. Mardel re royalty liabilities. Review supporting documents and reconcile to balance sheet.	2.10	
2/20/13	HGW	Meet w/ R. Mattes re status of financial statements and intercompany analysis.	0.50	
2/20/13	HGW	Meet w/ S. Green re prepaids and FA.	0.40	
2/20/13	HGW	Review Fixed Asset files. Prepare Schedule B.28.	1.90	
2/20/13	HGW	Update schedule B.3 with additional prepaid information from S. Green. Reconcile to balance sheet.	0.90	
2/20/13	HGW	Update schedule B.3 with additional prepaid information from S. Green. Reconcile to balance sheet.	0.90	
2/20/13	MSS	Review data requests with client for SOFAs.	1.30	
2/20/13	MSS	Update Schedule B.16.	1.50	
2/20/13	MSS	Update Schedule B.28.	0.80	
2/21/13	SBR	Review settlement documents and discuss same with G. Davis.	0.30	
2/21/13	SBR	Review client financials provided for Petition Date.	0.50	
2/21/13	MSS	Prepare Schedule G.	2.40	
2/21/13	MSS	Review potential setoffs re SOFA 13.	0.30	
2/22/13	HGW	Review new balance sheets by entity provided by client.	2.90	
2/22/13	HGW	Update Schedule B.28.	1.60	
2/22/13	HGW	Research and respond client inquiry re LSTC reclassifications.	0.90	
2/22/13	HGW	Call w/ R. Mattes to review / discuss intercompany analysis.	0.20	
2/22/13	MSS	Prepare Schedule G - download executory contracts.	1.50	
2/22/13	MSS	Prepare Schedule G.	1.30	
2/24/13	MSS	Prepare Schedule G.	0.20	
2/24/13	MSS	Prepare Schedule G.	0.50	
2/24/13	MSS	Prepare Schedule G.	0.20	
2/24/13	MSS	Prepare Schedule G.	4.30	
2/25/13	GAD	Attend meeting re SOFA and outstanding items.	1.20	
2/25/13	HGW	Meet w/ client re Schedule F.	0.50	
2/25/13	HGW	Update A/R with new data provided by client. Prepare trial balance reconciliation.	2.00	
2/25/13	HGW	Update Inventory with new data provided by client. Prepare trial balance reconciliation.	1.00	
2/25/13	HGW	Update trial balance reconciliations w/ new account balances.	2.20	

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>	
2/25/13	HGW	Meet w/ B. Mardel re capitalized leases and development costs.	0.40	
2/25/13	HGW	Reconcile to existing exhibits / schedules.	0.60	
2/25/13	HGW	Update bankruptcy schedules w/ new balances from client. Reconcile to trial balance accordingly.	2.50	
2/25/13	MSS	Prepare SOFA 11.	0.10	
2/25/13	MSS	Prepare SOFA 18.	0.20	
2/25/13	MSS	Prepare Schedule G.	3.70	
2/25/13	MSS	Review data requests with client.	1.10	
2/26/13	GAD	Prepare, review Statement of Financial Affairs.	4.20	
2/26/13	GAD	Prepare, review Statement of Financial Affairs.	4.30	
2/26/13	GAD	Research supervision of global notes.	4.40	
2/26/13	GAD	Research and supervision of global notes preparation.	3.10	
2/26/13	HGW	Review A/P from client. Reconcile to TB. Follow-up w/ client re discrepancies.	3.90	
2/26/13	HGW	Prepare list of open items re Schedules.	1.00	
2/26/13	HGW	Update B.16 (A/R) with new balances.	0.60	
2/26/13	MSS	Prepare SOFA 2.	0.10	
2/26/13	MSS	Prepare SOFA 15.	0.10	
2/26/13	MSS	Prepare SOFA 19.	0.30	
2/26/13	MSS	Prepare SOFA 21.	0.20	
2/26/13	MSS	Reconcile bank statements to SOFA 3B.	0.20	
2/26/13	MSS	Prepare SOFA 2.	0.10	
2/26/13	MSS	Prepare SOFA 15.	0.10	
2/26/13	MSS	Prepare SOFA 19.	0.30	
2/26/13	MSS	Prepare SOFA 21.	0.20	
2/26/13	MSS	Prepare SOFA 2.	0.10	
2/26/13	MSS	Prepare SOFA 15.	0.10	
2/26/13	MSS	Prepare SOFA 19.	0.30	
2/26/13	MSS	Prepare SOFA 21.	0.20	
2/26/13	MSS	Prepare SOFA 2.	0.10	
2/26/13	MSS	Prepare SOFA 15.	0.10	
2/26/13	MSS	Prepare SOFA 19.	0.30	
2/26/13	MSS	Prepare SOFA 21.	0.20	
2/26/13	MSS	Prepare SOFA 24.	0.10	
2/26/13	MSS	Reconcile bank statements to SOFA 3B.	0.20	
2/26/13	MSS	Prepare Schedule G.	3.80	
2/26/13	MSS	Prepare SOFA 2.	0.10	
2/26/13	MSS	Update SOFA 7.	0.20	
2/26/13	MSS	Prepare SOFA 10a.	0.10	
2/26/13	MSS	Review potential setoffs - SOFA 13.	0.20	
2/26/13	MSS	Prepare SOFA 14.	0.10	
2/26/13	MSS	Prepare SOFA 15.	0.10	
2/26/13	MSS	Prepare SOFA 19.	0.30	
2/26/13	MSS	Prepare SOFA 20.	0.20	
2/26/13	MSS	Prepare SOFA 21.	0.20	
2/26/13	MSS	Prepare SOFA 24.	0.10	
2/26/13	MSS	Reconcile bank statements to SOFA 3B.	2.40	
2/27/13	HGW	Review updated A/P file provided by client. Update Sch. F.	2.60	
2/27/13	HGW	Participate in call w/ client to review Schedules.	1.50	
2/27/13	HGW	Update trial balance reconciliations for Sch B, E and F.	2.80	
2/27/13	MSS	Prepare Schedule and SOFAs for review by client and counsel.	0.50	
2/27/13	MSS	Prepare Schedule B.	0.30	
2/27/13	MSS	Prepare Schedule B.	0.20	
2/27/13	MSS	Prepare Schedule F.	0.20	
2/27/13	MSS	Prepare Schedules and SOFAs for review by client and counsel.	0.30	
2/27/13	MSS	Prepare Schedule B.	0.30	
2/27/13	MSS	Prepare Schedule F.	0.50	
2/27/13	MSS	Prepare Schedules and SOFAs for review by client and counsel.	0.30	
2/27/13	MSS	Reconcile bank statements to SOFA 3B.	1.60	

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
2/27/13	MSS	Update Schedule B.	1.20
2/27/13	MSS	Update Schedule D.	0.20
2/27/13	MSS	Update Schedule G.	0.20
2/27/13	MSS	Prepare Schedules and SOFAs for review by client and counsel.	0.30
2/28/13	GAD	Prepare / review bankruptcy schedules.	1.80
2/28/13	GAD	Research Data issues re: insurance, payables. Address EXEC KS and IP assets.	4.10
2/28/13	HGW	Update pre-paid schedule based on information from client.	2.00
2/28/13	HGW	Finalize Schedule F for Inc.	2.50
2/28/13	HGW	Update Schedules w/ G. Davis edits.	1.20
2/28/13	HGW	Prepare Schedule F for Humongous.	0.80
2/28/13	HGW	Prepare Schedule F for Interactive.	0.90
2/28/13	MSS	Update SOFAs.	0.60
2/28/13	MSS	Prepare drilldown for SOFAs.	0.80
2/28/13	MSS	Update SOFAs.	0.30
2/28/13	MSS	Prepare drilldown for SOFAs.	0.40
2/28/13	MSS	Update SOFAs.	0.30
2/28/13	MSS	Prepare drilldown for SOFAs.	0.40
2/28/13	MSS	Update SOFAs.	1.20
2/28/13	MSS	Prepare drilldown for SOFAs.	1.60
Total for B - Prepare SOFAs & B / R Sch			193.10
Task:	591	Client Non Billable	
1/21/13	JPE	Travel from NY to Richmond.	5.00
1/21/13	JFK	Travel.	3.00
1/23/13	SBR	Return travel to Richmond.	4.30
1/24/13	JFK	Travel.	3.00
1/28/13	SBR	Travel to New York from Richmond.	4.00
1/31/13	SBR	Return travel from New York to Richmond.	4.10
2/4/13	GAD	Non billable travel.	3.00
2/4/13	SBR	Research and follow up on FedEx deliveries of Initial Debtor Interview packages.	0.30
2/5/13	SBR	Telecon with Hunton re transition to new counsel.	0.80
2/6/13	GAD	Non-billable travel.	3.00
2/12/13	GAD	Non chargeable travel.	3.00
2/14/13	GAD	Non-billable travel.	3.00
2/18/13	GAD	Non billable travel.	3.00
2/18/13	HGW	Travel to NY from Richmond.	3.00
2/18/13	MSS	Travel to client.	3.00
2/20/13	HGW	Travel from NY to Richmond.	3.50
2/20/13	MSS	Travel home.	3.00
2/20/13	MSS	Prepare analysis of potential severance payments.	2.50
2/22/13	MSS	Prepare Schedule G - download executory contracts.	4.50
2/25/13	HGW	Travel to NY from Richmond.	3.50
2/25/13	MSS	Travel to client site.	3.00
2/26/13	GAD	Non-billable travel.	3.00
2/26/13	HGW	Call w/ counsel re APA.	2.50
2/27/13	MSS	Travel to Richmond.	3.00
Total for Client Non Billable			74.00
Total hours for this matter			564.60

DISBURSEMENTS

1/21/13	Roundtrip air travel for J. Koehler 01/21 - 01/25/13	1,082.10
1/21/13	Two-night lodging for G. Davis	523.56
1/21/13	Three-night lodging for J. Eldred.	1,117.22
1/21/13	Taxi service for S. Roski	7.70

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1/21/13	Taxi service for G. Davis		7.10
1/21/13	Taxi service for G. Davis		7.38
1/21/13	Taxi service for G. Davis		9.10
1/21/13	Taxi service from RIC home for J. Eldred		60.50
1/21/13	Taxi service to JFK for J. Eldred		91.00
1/21/13	Cab service for J. Koehler		7.80
1/21/13	Cab service for J. Koehler		9.50
1/21/13	Cab service for J. Koehler		9.60
1/21/13	Taxi service from airport for J. Koehler		44.30
1/21/13	Amtrak parking for J. Eldred		22.00
1/21/13	Travel meal for S. Roski		12.96
1/21/13	Travel meal for J. Koehler, G. Davis and S. Roski		60.00
1/21/13	Travel meal for G. Davis.		4.00
1/21/13	Travel meal for G. Davis		29.89
1/21/13	Travel meal for G. Davis, S. Roski and J. Koehler		207.47
1/21/13	Travel meal for J. Eldred.		6.08
1/21/13	Travel meal for J. Eldred.		31.45
1/22/13	Baggage fees for J. Eldred		25.00
1/22/13	Taxi service for G. Davis		8.75
1/22/13	Taxi service for G. Davis		11.75
1/22/13	Cab service for J. Koehler		8.30
1/22/13	Working meal for G. Davis, J. Wilson and Kristin K.		46.54
1/22/13	Travel meal for J. Koehler.		9.33
1/22/13	Travel meal for J. Koehler		29.13
1/23/13	Two-night lodging for G. Davis		829.10
1/23/13	Taxi service from JFK to Manhattan for S. Roski		57.30
1/23/13	Taxi service from RIC home for S. Roski		63.00
1/23/13	Taxi service for G. Davis		8.12
1/23/13	Taxi service for G. Davis		9.37
1/23/13	Cab service for J. Koehler		8.50
1/23/13	Train service from NY for G. Davis		239.00
1/23/13	Travel meal for S. Roski		9.80
1/23/13	Travel meal for S. Roski		12.16
1/23/13	Travel meal for J. Koehler and S. Roski		20.50
1/23/13	Travel meal for S. Roski		22.86
1/23/13	Travel meal for J. Koehler.		3.58
1/23/13	Travel meal for J. Koehler		9.47
1/24/13	Three-night lodging for J. Koehler		1,232.84
1/24/13	Taxi service for G. Davis re PD - Kang		11.00
1/24/13	Taxi service for G. Davis		13.00
1/24/13	Taxi service for G. Davis		14.15
1/24/13	Taxi service for G. Davis		24.88
1/24/13	Cab service for J. Koehler		8.30
1/24/13	Cab service for J. Koehler		40.10
1/24/13	RIC parking for J. Koehler		48.00
1/24/13	Working lunch for G. Davis and S. Roski		37.18
1/24/13	Travel meal for J. Koehler.		3.58
1/24/13	Travel meal for J. Koehler		6.49
1/24/13	Travel meal for J. Koehler.		14.00
1/25/13	Air booking fee for G. Davis 01/25 - 01/28/13		7.00
1/25/13	Travel meal for G. Davis re PD Kang		12.16
1/27/13	RIC parking for G. Davis		96.00
1/27/13	Train service Richmond to DC for S. Roski		49.00
1/27/13	Train service DC to NY for S. Roski		174.00
1/28/13	Roundtrip air travel for J. Koehler 01/28 - 01/31/13		1,131.80

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1/28/13	Roundtrip air travel for S. Roski 01/28 - 01/30/13		967.80
1/28/13	Lodging for S. Roski		500.66
1/28/13	Travel meal for S. Roski		33.00
1/28/13	Taxi service for S. Roski		8.30
1/28/13	Taxi service for S. Roski		9.50
1/28/13	Train service from home to Amtrak for S. Roski		26.00
1/28/13	Travel meal for S. Roski		9.36
1/29/13	Travel meal for S. Roski		6.75
1/29/13	Travel meal for S. Roski		9.74
1/29/13	Travel meal for S. Roski		9.80
1/29/13	Travel meal for S. Roski		40.00
1/30/13	Travel meal for S. Roski		5.88
1/30/13	Travel meal for S. Roski		8.87
1/30/13	Travel meal for S. Roski		46.65
1/31/13	One-night lodging for S. Roski		256.81
1/31/13	Taxi service for S. Roski		10.10
1/31/13	Taxi service for S. Roski from train station home.		27.00
1/31/13	Travel meal for S. Roski		8.00
1/31/13	Work lunch for R. Mattes and S. Roski		20.52
2/4/13	Roundtrip travel for G. Davis 02/04 - 02/06/13		1,065.10
2/4/13	Taxi service for G. Davis		9.25
2/4/13	Taxi service for G. Davis		10.62
2/4/13	Taxi service for G. Davis		41.00
2/4/13	RIC parking for G. Davis		36.00
2/4/13	Travel meal for G. Davis		4.73
2/5/13	Taxi service for G. Davis		9.60
2/5/13	Taxi service for G. Davis		9.88
2/5/13	Travel meal for G. Davis		57.88
2/6/13	Taxi service from JFK to Manhattan for G. Davis		57.30
2/6/13	Travel meal for G. Davis		4.34
2/6/13	Travel meal for G. Davis		8.92
2/6/13	Travel meal for G. Davis		9.55
2/6/13	Travel meal for G. Davis		15.18
2/12/13	Roundtrip travel for G. Davis 02/12 - 02/14/13		1,065.10
2/12/13	Taxi service for G. Davis		13.50
2/12/13	Taxi service for G. Davis		41.30
2/12/13	RIC parking for G. Davis		36.00
2/12/13	Travel meal for G. Davis		50.46
2/13/13	Taxi service for G. Davis		10.00
2/13/13	Travel meal for G. Davis re Atari		45.46
2/14/13	Two-night lodging for G. Davis		795.36
2/14/13	Taxi service for G. Davis		23.40
2/14/13	Taxi service for S. Roski		54.45
2/18/13	Roundtrip travel for H. Williams 02/18 - 02/20/13		1,053.10
2/18/13	Roundtrip travel for M. Smith 02/18 - 02/20/13		1,053.10
2/18/13	Taxi service for G. Davis		40.69
2/18/13	RIC parking for G. Davis		25.50
2/18/13	Travel meal for G. Davis		8.50
2/18/13	Work dinner w/ G. Davis, H. Williams and M. Smith		149.34
2/18/13	Additional airline fees for G. Davis		9.00
2/19/13	Taxi service for G. Davis		8.95
2/19/13	Taxi service for G. Davis		10.90
2/19/13	Travel meal for G. Davis		9.09
2/19/13	Breakfast for M. Smith.		13.23
2/19/13	Lunch for M. Smith and H. Williams.		19.00

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2/19/13	Travel meal for H. Williams		7.95
2/19/13	Travel meal for H. Williams, G. Davis and M. Smith		257.75
2/20/13	Hotel Chandler 2/18-2/20; M. Smith		532.56
2/20/13	Hotel stay for H. Williams 2/18 - 2/20 (2 nights)		557.56
2/20/13	Taxi for H. Williams and M. Smith from client site to LGA		50.00
2/20/13	Airport parking 2/18-2/20; M. Smith		36.00
2/20/13	Parking at RIC airport for H. Williams (3 days)		36.00
2/20/13	Breakfast for M. Smith.		5.72
2/20/13	Meal for M. Smith.		21.50
2/20/13	Working dinner for M. Smith and H. Williams.		30.28
2/20/13	Travel meal for H. Williams		14.32
2/20/13	Travel meal for H. Williams and M. Smith		32.63
2/24/13	Roundtrip travel for G. Davis 02/24 - 02/27/13		1,050.80
2/24/13	Taxi service for G. Davis		42.87
2/24/13	Travel meal for G. Davis		38.15
2/25/13	Roundtrip travel for H. Williams 02/25 - 02/27/13		1,067.80
2/25/13	Roundtrip travel for M. Smith 02/25 - 02/27/13		1,506.51
2/25/13	Taxi for H. Williams, G. Davis and M. Smith to hotel		7.50
2/25/13	Travel meal for H. Williams		15.02
2/25/13	Travel meal for H. Williams and M. Smith		31.00
2/25/13	Travel meal for H. Williams, G. Davis and M. Smith		144.10
2/26/13	Two-night lodging for G. Davis		552.08
2/26/13	Hotel stay for H. Williams 2/25-2/26 (1 night)		270.87
2/26/13	NY taxi service for G. Davis		41.70
2/26/13	Taxi for H. Williams - client site to airport		37.80
2/26/13	RIC parking for G. Davis		36.00
2/26/13	Parking for H. Williams at airport (2 days)		24.00
2/26/13	Travel meal for G. Davis, M. Smith and H. Williams		23.39
2/26/13	Working dinner for G. Davis and M. Smith		60.63
2/26/13	Travel meal for H. Williams		12.83
2/28/13	Copies - internal for February 2013		54.00
	Total disbursements for this matter		\$22,184.59

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R13001

Invoice No. 9114

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Timekeeper Summary

<u>Name</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
GAD	Davis, Guy A.	18.00	0.00	0.00
GAD	Davis, Guy A.	154.50	560.00	86,520.00
HGW	Williams, Heather G.	12.50	0.00	0.00
HGW	Williams, Heather G.	69.90	370.00	25,863.00
JFK	Koehler, Justin F.	6.00	0.00	0.00
JFK	Koehler, Justin F.	109.80	351.00	38,539.80
JPE	Eldred, John P.	5.00	0.00	0.00
JPE	Eldred, John P.	3.20	370.00	1,184.00
MSS	Smith, Matthew S.	19.00	0.00	0.00
MSS	Smith, Matthew S.	64.80	256.00	16,588.80
SBR	Roski, Suzanne B.	13.50	0.00	0.00
SBR	Roski, Suzanne B.	83.90	522.00	43,795.80
SMS	Sullivan, Shane M.	4.50	152.00	684.00
Total fees for this matter		564.60 hrs		\$213,175.40

BILLING SUMMARY

TOTAL FEES	\$213,175.40
TOTAL DISBURSEMENTS	22,184.59
TOTAL CHARGES FOR THIS BILL	<u>\$235,359.99</u>

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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

April 19, 2013
Invoice No. 9171
Our File No. R13001
Billing Through: 3/31/13

REGARDING: Atari Inc.

TOTAL FEES	\$124,881.20
TOTAL DISBURSEMENTS	9,600.34
TOTAL CHARGES FOR THIS BILL	<u>\$134,481.54</u>

Please remit this copy with your payment

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

April 19, 2013

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

Invoice No. 9171
Our File No. R13001
Billing Through: 3/31/13

REGARDING: Atari Inc.

FOR PROFESSIONAL SERVICES RENDERED

<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
Task:	441	B - Asset Disposition	
3/1/13	GAD	Call w/ PW and CEO re Business Plan.	1.30
3/1/13	JFK	Review information powerpoint for business plan.	1.50
3/5/13	GAD	Discuss Business Plan development.	1.00
3/5/13	JFK	Review powerpoint slides for game titles.	2.00
3/5/13	SBR	Participate in business plan calls and arrange for Protiviti assistance to update / finalize plans.	3.20
3/5/13	SBR	Provide G. Davis with Business Plan templates for client use re DIP requirement.	0.40
3/6/13	MG	Meet with client re Kids Franchise section of main presentation.	0.40
3/6/13	MG	Prepare and format Kids Franchise background slide and presentation.	0.70
3/6/13	MG	Research kids tablet market; prepare slides re types of kids tablets.	2.80
3/6/13	MG	Review documents and data provided by client re Kids Franchises.	2.00
3/6/13	MG	Prepare and format strategy and execution slides for Kids Franchise section of main presentation.	1.70
3/6/13	MG	Prepare for and attend conference call with investment bankers re main business plan presentation.	1.50
3/6/13	MG	Attend conference call re status and review of individual franchise business plan presentations.	0.50
3/7/13	MSS	Prepare business plan.	1.70
3/7/13	MG	Meet with client re historical Kids Franchise sales and available reports; review data provided re same.	1.50
3/7/13	MG	Prepare changes to Kids Franchise section of main presentation per client's review; distribute updated presentation.	1.90
3/7/13	MG	Research and prepare slides re Humongous Entertainment characters.	1.70
3/7/13	MG	Attend conference call with client re individual Kids Franchise business plan presentation.	0.50
3/7/13	MG	Prepare presentation template for individual Kids Franchise business plan.	0.90
3/7/13	MG	Prepare responses to CSC Q&A based on answers provided by client; correspond with client re same.	2.00
3/7/13	MG	Prepare and distribute updated Q&A spreadsheet for CSC, shareholders and K. Harris.	0.50
3/8/13	MG	Review Humongous Entertainment information provided by client; prepare slides on key themes and storylines.	2.50
3/8/13	MG	Review Backyard Sports information provided by client and research franchise; prepare slides re characters and themes.	2.10
3/11/13	MG	Update Kids Franchise business plan to include Humongous Entertainment and Backyard Sports digital product release plans.	1.50

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
3/11/13	MG	Update Kids Franchise business plan to include licensing strategy plan and forecast.	3.10
3/11/13	MG	Update Kids Franchise business plan to include multimedia plan.	1.00
3/11/13	MG	Revise and update Kids Franchise business plan presentation format.	1.40
3/12/13	MG	Update Kids Franchise business plan per the main business plan presentation.	1.50
3/15/13	SBR	Correspond with J. Wilson and M. Grant re business plan process.	0.20
3/25/13	HGW	Call w/ client / counsel re bid valuations.	0.50
3/26/13	SBR	Review Committee request list and discuss same with G. Davis re impact on bid valuation.	0.40
Total for B - Asset Disposition			43.90
Task:	443	B - Case Administration	
3/4/13	GAD	Attend meetings w/ management re disclosures, IP, responses to SOFAs by debtor.	2.60
3/6/13	GAD	Conf call with counsel re: DIP lender comments to global notes.	1.70
3/7/13	GAD	Send schedule data to BMC.	0.30
3/7/13	GAD	Discuss Trustee request w/ management.	0.50
3/11/13	MSS	Update mailing matrix for delivery to BMC.	1.20
3/21/13	GAD	Prepare open items list for management.	0.30
3/21/13	GAD	Research re lease disclosure.	0.50
3/27/13	GAD	Calls w/ A/P re Committee discovery.	0.50
3/28/13	GAD	Call w/ counsel re document production.	0.80
Total for B - Case Administration			8.40
Task:	446	B - Prepare Fee/ Employ Apps	
3/7/13	GAD	Prepare January/ February 2013 fee statement.	1.40
3/8/13	JFK	Review employment application.	1.00
3/12/13	JFK	Review fee application.	0.50
3/13/13	JFK	Review fee application.	1.00
3/14/13	MSS	Prepare monthly fee application.	1.40
3/18/13	GAD	Review / revise fee statement.	1.00
3/18/13	JFK	Review monthly fee application.	1.50
3/18/13	MSS	Update monthly fee application.	0.50
3/19/13	JFK	Review fee application.	0.70
3/19/13	MSS	Update monthly fee application.	0.80
Total for B - Prepare Fee/ Employ Apps			9.80
Task:	448	B - Financing	
3/1/13	GAD	Calls w/ counsel and DIP lender re loan documents.	1.90
3/4/13	GAD	Conf. call w/ counsel and Perella re Final DIP hearing.	0.80
3/4/13	GAD	Review and provide comments to security agreement.	1.80
3/4/13	JFK	Update DIP exhibit for final order.	1.50
3/4/13	SBR	Review various drafts of DIP documents and provide comments on same.	2.20
3/5/13	GAD	Provide comments to final DIP order.	0.90
3/5/13	GAD	Prepare for hearing re: DIP, prepare DIP budget exhibit for Final.	2.10
3/6/13	GAD	Prepare for attendance to final DIP hearing..	3.00
3/21/13	GAD	Review/ revise 26-week projections. Attend conf. calls w/ management.	2.40
3/21/13	JFK	Create bridge analysis.	1.00
3/21/13	JFK	Review cashflow model.	1.50
3/21/13	JFK	Update cashflow model for actual data through week 8.	3.70
3/21/13	JFK	Review and update cashflow model.	2.50
3/21/13	JFK	Update cashflow model.	1.50
3/21/13	JFK	Review cashflow model.	1.30
3/22/13	GAD	Review/ revise 26-week cashflow per DIP agreement.	0.80
3/22/13	GAD	Attend conf. call w/ management re 26-week cashflow per DIP agreement.	0.50

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
3/22/13	JFK	Updating cashflow model bridge analysis.	1.50
3/22/13	JFK	Review cashflow model.	0.50
3/22/13	JFK	Update cashflow model.	4.30
	Total for	B - Financing	<u>35.70</u>
Task:	450	B - Meeting of Creditors	
3/20/13	GAD	Attend conf. call re 341.	0.20
3/26/13	GAD	Conf call re Creditor Committee request for production.	0.80
	Total for	B - Meeting of Creditors	<u>1.00</u>
Task:	451	B - Plan & Disclosure	
3/4/13	SBR	Update draft template re Waterfall Analysis.	0.30
3/5/13	JFK	Review waterfall analysis documents.	1.00
3/5/13	SBR	Update Waterfall Analysis and transition same to J. Koehler.	1.60
3/6/13	JFK	Prepare waterfall analysis template with updated schedule information.	3.00
3/7/13	JFK	Review documents for distribution analysis.	1.50
3/7/13	JFK	Review distribution analysis.	1.00
3/7/13	SBR	Locate and provide additional analyses to J. Koehler re Distribution Analysis. Update template.	0.90
3/8/13	JFK	Review documents for distribution analysis.	1.00
3/11/13	JFK	Create distribution analysis.	3.50
3/12/13	JFK	Update distribution analysis.	5.30
3/13/13	JFK	Update distribution analysis.	4.50
3/19/13	JFK	Review distribution analysis.	2.50
3/19/13	SBR	Review and revise draft Waterfall / Distribution Analysis.	1.20
3/20/13	JFK	Review distribution analysis.	1.00
3/20/13	JFK	Update distribution analysis.	2.50
3/20/13	SBR	Review and revise Distribution Analysis for recent changes made and additional information.	1.10
3/22/13	GAD	Review waterfall analysis.	0.80
3/22/13	JFK	Update distribution analysis.	2.30
3/25/13	JFK	Review distribution analysis.	2.50
3/25/13	SBR	Review Distribution Analysis and participate in call with counsel and client re same.	1.50
3/25/13	SMS	Prepare and review distribution analysis.	3.50
3/27/13	JFK	Review management projections re waterfall analysis.	1.50
3/28/13	JFK	Review distribution analysis.	2.00
3/29/13	HGW	Prepare GUC claims pool analysis / exhibit for waterfall analysis.	1.70
3/29/13	MSS	Prepare summary schedule of Schedule F for waterfall analysis.	3.00
	Total for	B - Plan & Disclosure	<u>50.70</u>
Task:	456	B - Data Analysis	
3/12/13	SMS	Research Critical Vendors re Chris Sawyer.	0.50
3/20/13	GAD	Review variance analysis. Prepare disclaimer and exhibits for submission to Committee.	2.60
3/25/13	GAD	Prepare/ attend conf call re cure claims and rejection damages.	1.50
3/25/13	JFK	Review contract assumption rejection claims.	1.00
3/25/13	HGW	Call w/ client / counsel re cure / rejection claims.	0.50
3/26/13	GAD	Call w/ Mattes re cure claims/ rejection claims and committee products request.	0.50
3/26/13	GAD	Review/ design draft cure claim spreadsheet.	2.30
3/26/13	JFK	Review contract database in Perella dataroom.	1.30
3/26/13	JFK	Create contract rejection assumption model.	3.50
3/26/13	JFK	Review contract rejection model.	1.50
3/27/13	JFK	Review contract rejection model.	1.00
3/28/13	JFK	Create spreadsheet for K. Keller re payments in 90 days prior to bankruptcy.	0.30

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>	
3/29/13	HGW	Prepare trial balance reconciliations.	3.10	
	Total for	B - Data Analysis	<u>19.60</u>	
Task:	459	B - Tax Consulting		
3/1/13	JKL	Review and analysis of NOL carryforwards pursuant to IRC §382.	1.50	
3/4/13	JKL	Review and analysis of NOLs and IRC §382.	1.50	
3/5/13	JKL	Review and analysis of NOLs.	3.00	
3/7/13	GAD	Participate in call re NOL.	0.70	
3/7/13	JKL	Review and analysis of the NOL issues.	3.00	
3/8/13	JKL	Review and analysis of the NOL issues.	6.00	
3/11/13	JKL	Review and analysis of the NOLs and the ORANES.	4.00	
3/12/13	JKL	Preparation for and conference call with R Mattes and H Jacobson.	1.00	
3/13/13	PKH	Research the treatment of convertible debt upon the sale of a company and the impact of it to Sec. 382 NOL Carryover.	2.90	
3/13/13	PKH	Review cases and rulings regarding the treatment of convertible debt upon the sale of a company and the impact of it to Sec. 382 NOL Carryover.	2.40	
3/14/13	PKH	Review and analyze the Orane documents for comparison to the facts in the FSA and Notice.	2.10	
3/14/13	PKH	Research the treatment of convertible debt upon the sale of a company and the impact of it to Sec. 382 NOL Carryover.	2.20	
3/14/13	PKH	Review and analyze the FSA and Notice.	2.50	
3/14/13	JKL	Conference call w R Mattes and H Jacobson re NOL and ORANES.	0.70	
3/15/13	PKH	Assist with response to FSA and Notice. Research the treatment of convertible debt upon the sale of a company and the impact of it to Sec. 382 NOL Carryover.	2.70	
3/15/13	JKL	Review and analysis of the information regarding the classification of claims and related issues.	2.50	
3/18/13	JKL	Review and analysis of NOL; call w R Mattes and H Jacobson.	0.60	
3/19/13	JKL	Review responses from france re ORANES.	0.50	
3/21/13	JKL	Conference call re ORANES.	0.70	
	Total for	B - Tax Consulting	<u>40.50</u>	
Task:	472	MORs / Trustee Accounting		
3/7/13	MSS	Review MOR with CFO.	1.10	
3/11/13	HGW	Meet w/ client staff to discuss information needed to complete MOR.	0.50	
3/11/13	HGW	Modify MOR template to accommodate client information.	2.00	
3/11/13	HGW	Meet w/ S. Green to review cash disbursement files.	0.50	
3/11/13	HGW	Update cash disbursements schedule w/ bank account balances as of petition date and month end.	2.90	
3/12/13	HGW	Prepare / reconcile cash receipts and disbursements to change in cash.	3.10	
3/12/13	HGW	Participate in meetings w/ staff re accounting for pre/post liabilities.	2.30	
3/12/13	HGW	Update MOR and provide draft to R. Mattes.	2.10	
3/12/13	HGW	Meet w/ B. Mardel re royalties payable.	0.60	
3/12/13	HGW	Work w/ S. Green re discrepancies in trade A/P; reconcile file and forward to M. Leung.	1.90	
3/13/13	HGW	Meet w/ B. Mardel re A/P issues.	0.20	
3/13/13	HGW	Update MOR w/ new A/P aging (MOR-4) P&L.	2.80	
3/13/13	HGW	Meet w/ S. Green re reconciliation of A/P items.	0.30	
3/13/13	HGW	Update MOR.	1.80	
3/13/13	HGW	Prepare MOR-1 Cash Disbursement Journal; reconcile to cash receipts and disbursements schedule.	0.90	
3/13/13	HGW	Review balance sheet w/ R. Mattes and L. Lee; identify changes / edits.	0.50	
3/13/13	HGW	Breakout receipts between pre / post; correspond w/ S. Green re open items.	0.80	
3/14/13	HGW	Review updated data w/ R. Mattes.	1.70	
3/15/13	SBR	Correspond with M. Smith, J. Koehler re BMC request for updated mailing matrix and noticing.	0.20	

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<u>Date</u>	<u>Individual</u>	<u>Procedure</u>	<u>Hours</u>
3/15/13	HGW	Update MOR and supporting schedules with new balance sheet.	3.80
3/15/13	HGW	Prepare final MOR and send to client.	1.20
	Total for	MORs / Trustee Accounting	31.20

Task:	475	B - Prepare SOFAs & B / R Sch	
2/13/13	HGW	Update Bankruptcy Schedules. Review data files forwarded from client.	1.70
3/1/13	GAD	Review and revise bankruptcy schedules.	5.50
3/1/13	JFK	Update Schedule G.	2.70
3/1/13	HGW	Status call w/ counsel re Schedules and SOFA's.	1.50
3/1/13	HGW	Finalize Schedule F for Atari.	2.80
3/1/13	HGW	Prepare drafts of Schedule and SOFA's. Forward to client and counsel for review.	1.70
3/1/13	HGW	Update Schedules w/ G. Davis and client edits.	0.70
3/1/13	HGW	Prepare drafts of Schedule and SOFA's. Forward to client and counsel for review.	1.30
3/1/13	SMS	Prepare schedule F.	4.50
3/4/13	GAD	Prepare and review bankruptcy schedules and SOFAs for each debtor.	6.50
3/4/13	HGW	Update intercompany amounts. Reconcile to trial balances and local balance sheets.	2.50
3/4/13	HGW	Participate in conference call re intercompany balances and secured debt w/ SA.	0.80
3/4/13	HGW	Compare new trial balances to previous balances. Update Schedules accordingly.	2.10
3/4/13	HGW	Review counsel's edits / comments re draft Schedules and SOFA's. Update accordingly.	1.40
3/4/13	MSS	Update SOFA 3B.	0.70
3/4/13	MSS	Update SOFA 9.	0.10
3/4/13	MSS	Update Global Notes to Schedules and SOFAs.	1.60
3/4/13	MSS	Update Schedule G.	1.30
3/4/13	MSS	Update Schedule F.	2.10
3/4/13	MSS	Update Schedules per counsel's comments.	1.50
3/4/13	MSS	Update Schedule B.22.	3.00
3/4/13	MSS	Compile Schedules and SOFAs for review by debtor and counsel.	2.60
3/4/13	MSS	Update SOFAs per counsel's comments.	1.30
3/5/13	GAD	Prepare / review bankruptcy schedules, revise, edit global notes.	5.50
3/5/13	GAD	Conduct final review of schedules and SOFAs with management, QC changes.	2.80
3/5/13	GAD	Review, discuss counsel's comments to schedules / sofas / global notes	1.10
3/5/13	HGW	Respond to various inquiries re Schedule F.	1.90
3/5/13	MSS	Update Schedule B.22.	4.20
3/5/13	MSS	Update Schedule B.23.	2.60
3/5/13	MSS	Update Global Notes.	1.00
3/5/13	MSS	Review Schedules and SOFAs with debtor.	4.60
3/5/13	MSS	Prepare Schedules and SOFAs for review by counsel.	1.60
3/6/13	GAD	Review blackline to global notes.	0.40
3/6/13	MSS	Update Schedule D.	1.00
3/6/13	MSS	Reconcile list of top 30 creditors to Schedule F.	1.10
3/6/13	MSS	Review Global Notes to Schedules and SOFAs.	0.60
3/6/13	MSS	Prepare final version of Schedules and SOFAs.	1.60
3/7/13	MSS	Compile Schedules and SOFAs for document production and delivery to interested parties.	1.50
3/8/13	SMS	Prepare letters re schedules and statement of financial affairs.	0.50
3/29/13	HGW	Prepare trial balance reconciliations for Interactive.	0.80
	Total for	B - Prepare SOFAs & B / R Sch	82.70

Task:	591	Client Non Billable	
3/3/13	MSS	Travel to client.	3.00
3/5/13	MG	Travel to New York.	2.50
3/8/13	MSS	Travel home.	5.00
3/8/13	MG	Travel from New York.	2.50

<u>Date</u>	<u>Individual Procedure</u>	<u>Hours</u>
3/11/13	HGW Travel to NY from Richmond (travel delays)	3.00
3/13/13	HGW Travel from NY to Richmond.	3.00
	Total for Client Non Billable	19.00
	Total hours for this matter	342.50

DISBURSEMENTS

1/30/13	Train service for S. Roski from WAS to RVR.	49.00
1/30/13	Train service from NY to WAS for S. Roski.	224.00
2/25/13	Taxi service from LGA to hotel for M. Smith.	41.15
2/25/13	Travel meal for M. Smith.	5.72
2/26/13	Travel meal for M. Smith.	9.18
2/26/13	Travel meal for M. Smith and H. Williams.	17.91
2/26/13	Travel meal for M. Smith.	20.00
2/27/13	Hotel stay (2/25-2/26) for M. Smith.	541.74
2/27/13	Taxi service from client site to LGA for M. Smith.	70.00
2/27/13	Richmond airport parking for M. Smith (2/25-2/27).	36.00
2/27/13	Travel meal for M. Smith.	5.72
2/27/13	Travel meal for M. Smith.	5.76
2/27/13	Travel meal for M. Smith.	10.75
3/3/13	Roundtrip travel for M. Smith 03/03 - 03/08/13.	891.60
3/3/13	Taxi service from LGA to hotel for M. Smith.	37.70
3/3/13	Travel meal for M. Smith.	16.93
3/4/13	Roundtrip travel for G. Davis 03/04 - 03/06/13.	1,050.80
3/4/13	Hotel stay (3/3) for M. Smith.	231.86
3/4/13	Taxi service from LGA for G. Davis.	70.00
3/4/13	Travel meal for G. Davis and M. Smith.	40.00
3/4/13	Travel meal for M. Smith.	5.72
3/4/13	Travel meal for M. Smith.	14.37
3/5/13	One-way train service from WAS to RVR for G. Davis.	56.00
3/5/13	One-way express train service from NY to WAS for G. Davis.	249.00
3/5/13	One way Amtrak to NYC; M. Grant.	143.00
3/5/13	Travel meal for M. Smith.	13.75
3/5/13	Travel meal for G. Davis and M. Smith.	40.00
3/6/13	Hotel stay (3/4-3/5) for M. Smith.	647.34
3/6/13	Two-night lodging for G. Davis.	647.34
3/6/13	Travel meal for M. Smith.	5.72
3/6/13	Travel meal for M. Smith.	10.75
3/6/13	Travel meal for M. Smith.	20.00
3/6/13	Travel meal for G. Davis.	9.00
3/6/13	Lunch in NYC; M. Grant.	10.32
3/6/13	Dinner in NYC; M. Grant.	16.50
3/7/13	Taxi service to RIC for G. Davis.	60.00
3/7/13	RIC parking for G. Davis.	39.00
3/7/13	Breakfast in NYC; M. Grant.	6.53
3/7/13	Dinner in NYC; M. Grant.	11.70
3/7/13	Travel meal for M. Smith.	5.72
3/7/13	Travel meal for M. Smith and M. Grant.	17.96
3/7/13	Travel meal for M. Smith.	20.00
3/8/13	Hotel stay (3/6-3/7) for M. Smith.	692.01
3/8/13	Three night hotel stay in NYC; M. Grant.	907.03
3/8/13	Taxi service from client site to LGA for M. Smith.	69.39
3/8/13	Richmond airport parking for M. Smith (3/3-3/8).	72.00
3/8/13	One way Amtrak from NY to Baltimore; M. Grant.	143.00

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3/8/13	Breakfast in NYC; M. Grant.		5.01
3/8/13	Travel meal for M. Smith.		5.76
3/8/13	Travel meal for M. Smith.		9.47
3/8/13	Travel meal for M. Smith.		20.00
3/11/13	Roundtrip travel for H. Williams 03/11 - 03/14/13.		1,073.80
3/11/13	Taxi from LGA to client; H. Williams.		38.33
3/11/13	Travel meal for H. Williams.		10.14
3/11/13	Travel meal for H. Williams.		20.00
3/12/13	Travel meal for H. Williams.		14.41
3/12/13	Travel meal for H. Williams.		15.02
3/12/13	Travel meal for H. Williams.		20.00
3/13/13	Hotel stay for H. Williams (2 nights).		889.46
3/13/13	Taxi from client to LGA; H. Williams.		42.88
3/13/13	Parking for H. Williams @ RIC (3 days).		36.00
3/13/13	Travel meal for H. Williams.		12.05
3/13/13	Travel meal for H. Williams.		18.04
3/13/13	Travel meal for H. Williams.		20.00
3/29/13	Copies - internal for March 2013.		41.00
	Total disbursements for this matter		<u>\$9,600.34</u>

Timekeeper Summary

<u>Name</u>		<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
GAD	Davis, Guy A.	57.30	560.00	32,088.00
HGW	Williams, Heather G.	6.00	0.00	0.00
HGW	Williams, Heather G.	54.90	370.00	20,313.00
JFK	Koehler, Justin F.	73.90	351.00	25,938.90
JKL	Lyons, John K.	25.00	522.00	13,050.00
MG	Grant, Meghan	5.00	0.00	0.00
MG	Grant, Meghan	31.70	261.00	8,273.70
MSS	Smith, Matthew S.	8.00	0.00	0.00
MSS	Smith, Matthew S.	43.70	256.00	11,187.20
PKH	Hom, Patrick H.	14.80	390.00	5,772.00
SBR	Roski, Suzanne B.	13.20	522.00	6,890.40
SMS	Sullivan, Shane M.	9.00	152.00	1,368.00
	Total fees for this matter	<u>342.50</u> hrs		<u>\$124,881.20</u>

BILLING SUMMARY

TOTAL FEES	\$124,881.20
TOTAL DISBURSEMENTS	9,600.34
TOTAL CHARGES FOR THIS BILL	<u><u>\$134,481.54</u></u>

Pg 47 of 58
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

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

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.

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

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<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>

EXHIBIT D

TIMEKEEPER SUMMARY

<u>Timekeeper</u>	<u>Status</u>	<u>Hours</u>	<u>Rate [1]</u>	<u>Value</u>
Davis, Guy A.	Managing Director	304.5	\$ 514.9	\$ 156,800.00
Roski, Suzanne B.	Managing Director	113.5	459.9	52,200.00
Lyons, John K.	Managing Director	25.0	522.0	13,050.00
Hom, Patrick H.	Director	14.8	390.0	5,772.00
Eldred, John P.	Associate Director	8.2	144.4	1,184.00
Koons, Denise A.	Associate Director	2.3	390.0	897.00
Williams, Heather G.	Associate Director	163.0	328.0	53,465.00
Koehler, Justin F.	Senior Manager	270.9	343.2	92,979.90
Smith, Matthew S.	Manager	157.4	212.1	33,382.40
Grant, Meghan	Manager	36.7	225.4	8,273.70
Shryock, Julie Y.	Senior Consultant	0.9	140.0	126.00
Sullivan, Shane M.	Consultant	14.0	152.0	2,128.00
		<u>1,111.2</u>		<u>420,258.00</u>
Courtesy Discount				<u>(10,000.00)</u>
Total Fees				<u>\$ 410,258.00</u>

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

EXHIBIT E

COMPENSATION BY PROJECT CATEGORY

<u>Code</u>	<u>Description</u>	<u>Hours</u>	<u>Value</u>
441	Asset Disposition	53.4	\$ 18,618.80
442	Business Operations	57.6	30,418.70
443	Case Administration	79.4	34,339.40
444	Claims Administration and Objections	35.0	16,028.00
445	Employee Benefit	8.8	3,664.50
446	Prepare Fee / Employ Apps	28.3	10,835.80
448	Financing	189.2	88,257.30
450	Meeting of Creditors	4.3	2,408.00
451	Plan and Disclosure	76.8	29,518.80
453	Accounting and Auditing	3.6	2,016.00
456	Data Analysis	42.9	18,788.80
459	Tax Consulting	44.8	20,853.00
472	Monthly Operating Reports / Trustee Accounting	68.6	26,512.50
475	Prepare SOFAs and Bankruptcy Schedules	319.0	117,998.40
591	Travel Time @ No Charge	99.5	-
		<u>1,111.2</u>	<u>420,258.00</u>
	Courtesy Discount		<u>(10,000.00)</u>
	Total Fees		<u>\$ 410,258.00</u>

EXHIBIT F

SCHEDULE OF DISBURSEMENTS

<u>Description</u>	<u>Amount (\$)</u>
Out-of-Town Air Travel	\$ 15,207.31
Out-of-Town Lodging	12,194.52
Out-of-Town Ground Transportation	1,643.84
Out-of-Town Train Travel	1,500.50
Out-of-Town Meals	2,387.78
Copying	101.00
	<u>\$ 33,034.95</u>

EXHIBIT G

CERTIFICATION OF GUY A. DAVIS

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re: ATARI, INC., <i>et al.</i> , ¹ Debtors.	}	Chapter 11 Case No. 13-10176 (JMP) (Jointly Administered)
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CERTIFICATION OF GUY A. DAVIS UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT OF APPLICATION OF PROTIVITI, INC., FINANCIAL ADVISOR TO DEBTORS AND DEBTORS -IN - POSSESSION, FOR ALLOWANCE OF COMPENSATION FOR PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED DURING THE PERIOD OF JANUARY 21, 2013 THROUGH APRIL 30, 2013

I, Guy A. Davis hereby certify that:

1. I am a Managing Director with Protiviti Inc. (“Protiviti”), a financial advisory services firm with numerous offices throughout the United States and abroad. I have been providing chapter 11 financial advisory services for debtors, trustees, secured creditors, and unsecured creditors for over 23 years. I have also been engaged as a fiduciary in chapter 11 matters to guide the orderly wind down of business operations for the benefit of creditors and other interested parties. I am a certified public accountant and a certified insolvency and restructured advisory. I hold a certification in distressed business valuation and a master degree’s in business administration.

2. I am the professional designated by Protiviti in respect of compliance with the *Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases*, adopted by the United States Bankruptcy Court for the Southern District of New York on June 21, 1991 and amended on April 19, 1995 and on November 25, 2009 (the

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

“Local Guidelines”), and the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330* effective January 30, 1996 (the “U.S. Trustee Guidelines,” and with the Local Guidelines, the “Guidelines”).

3. This certification is made with respect to the *First Interim Application of Protiviti, Inc., Financial Advisor to the Debtors and Debtors in Possession, for an Award of Compensation for Professional Services Rendered and Reimbursement of Expenses Incurred During the Period of January 21, 2013 through April 30, 2013* (the “Application”).

4. All of the services for which compensation is sought by Protiviti were performed for and on behalf of the Debtors and not on behalf of any other person or entity.

5. No agreement exists between Protiviti and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with the above-captioned cases.

6. In accordance with the Guidelines, I hereby certify that

- (a) I have read the Application;
- (b) to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Guidelines;
- (c) except to the extent that fees or disbursements are prohibited by the Local Guidelines or the U.S. Trustee Guidelines, the fees and disbursements sought are consistent with arrangements entered into by Protiviti for similar services to be provided to clients such as the Debtors for representations of the type and complexity described in the Application and are generally accepted by Protiviti's clients;

- (d) in providing a reimbursable service, Protiviti does not make a profit on that service, whether the service is performed by Protiviti in-house or through a third-party vendor;
- (e) in charging for a particular service, Protiviti does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment, or capital outlay; and
- (f) the Office of the United States Trustee for the Southern District of New York, the Debtors and the attorneys for the Official Committee of Unsecured Creditors will be provided with a copy of this Application contemporaneously with the filing thereof, and will have at least ten (10) days to review such Application prior to any objection deadline with respect thereto.

7. Protiviti's Monthly Fee Statements have been served on the Notice Parties (as defined in the Interim Compensation Order).

Dated: June 20, 2013
Richmond, Virginia

/s/ Guy A. Davis
Guy A. Davis